

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pay any tax neglects or refuses to pey the same efter demend, the emount (including eny interest, additional emount, eddition to tax, or essessable penalty, together with eny cosis thet mey secrue in eddition thereto) shall be ellen in fevor of the United Stetes upon all property end rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell arise at the time the essessment is made end shell continue until the liebility for the emount so assessed (or a judgment against the taxpeyer arising out of such flability is settisfied or becomes unenforcedable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

# (ve) Purchaser's, Holders Of Security Unterests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos

ad by section 6321 shall not be velid as egeinst any purchase, holder of a security interest, mechanic's llenor, or judgment llan creditor until notice thereof which meets the requirements of subsection (f) hes been filled by the Sacretery.

#### η Place For Filing Notice; Form.—

(1) Place For Filing - The notice reterred to In subeection (a) shall be illed-

(A) Under Stete Lews

(i) Real Property - in the cese of real property, in one office within the Stete (or the county, or other governmentel subdivision), as designated by the lews of such Stete, in which the property subject to the iten is situteled; and

(II) Personal Property in the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such. State, in which the property subject to the lien is elituated; except that State law merely conforming to reenecting Federal law seatebilishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk OI District Court in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State hee not by lew designated one office which meets the

State hee not by lew designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds OI The District Of Columbie - In the office of the Recorder of Deeds of the District of Columbie, il the property subject to the lien is situeted in the District of Columbie.

(2) Situe OI Property Subject To Lien - For purposes of paregrephs (1) and (4), property shell be deemed to be situeted-(A) Reel Property - in the case of reel property, et its physical location; or

(B) Personal Property in the case of personel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filled.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice reterred to in subsection (e) shall be prescribed by the Secretery. Such notice shall be veild notwithstanding any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1901

(g) Refilling Of Notice.—For purposes of this section.

(1) General Rule.—Unless notice of ilen is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notics of lien shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiretion of euch refiling period.

(2) Place For Filing.—A notice of iten refilled during the required refilling period shall be effective only-

(A) It-

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(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of reliling is entered and recorded in an index to the extent required by subsection (f) (4), and

 (B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a nucleo of euch iten is also filled in accordance with subsection (f) in the State in which euch residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refitting period" means.

(A) the one-year period anding 30 days efter the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to each regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Selistled or Unanforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be epecified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(a) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding flen,-if a notice of flen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such flen may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intende to obtain e right in such property.

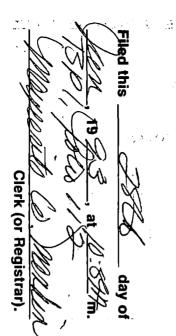
Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Revenue Laws	
District		Serial Numb	oer	F	or Optional Use by Recording Office	
ВА	LTIMORE		5293014	478		
notice is give assessed again liability has be favor of the Ur	n that taxes not the following the made, but noted States on for the amounts that may		nd penaitles) in mand for paymere of erefore, there of to property be	nave been lent of this is a lien in lionging to	RECEIVED CLERK, CHROUIT COURT 93 JAN 28 AN IO: 59 QUEEN ANNE'S COUNTY	• 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Mamo or Taxpay		CRUTCHLEY CRUTCHLEY CONTRA	ACTORS		VED NA IO: 59	•
	16 DORCHES				COURT 10: 59	•
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date given he date, operate as a certing IN	n in column (e), ficate of release	this notice as defined		<b>●</b> #cir
Kind of Tax (a)	Tax Period Endad (b)	Idantifying Number (c)	Date of Assessmant (d)	Last Day for Rafiling (e)	Unpaid Balanca of Assessment (f)	_ •
941 941 941 941 941 941	12/31/86 Ø6/3Ø/87 Ø9/3Ø/87 12/31/87 Ø3/31/88 Ø6/3Ø/88	52-1098028 52-1098028 52-1098028 52-1098028 52-1098028 52-1098028	03/16/87 09/12/88 12/26/88 12/26/88 05/08/89 01/02/89	04/15/97 10/12/98 01/25/99 01/25/99 06/07/99 02/01/99	1697.93 3104.58 12132.20 7043.46 7043.72 3313.78	lih
						_ •
Place of Filing Original	0	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 80 10:35 TSF	UNTY 21617	T Total	\$ 34335.67	• •
		signed at			, on th	nis,
Signature		L. Stonmen	Title	Chief, SF		_ •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)



Notice of Tax Lie



United States

No. 1903

### **Excerpts From Internal Revenue Code**

3399

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglecte or refusee to pay the same after demand, the amount (including any interest, additional emount, addition to lax, or assessable penalty, together with any coels that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and righte to property, whether real or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meels the requirements of subsection (f) has been filed by the Secretary.

#### (n) Place For Filling Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-√ section (a) ehall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of euch State, in which the property subject to the item is situation; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such State, in which the property subject to the lien is sliueled; except that State lew merely conforming to reenacting Federal lew establishing a national filling system does not constitute a second office for filling as designated by the lewe of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparegreph (A), or

(C) With Recorder Of Deede Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the flen is situeted in the District of Columbia. (2) Situe Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situaled-(A) Real Property - in the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is localed, and the residence of a laxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- I. Securities
- 2. Motor vehicles



Lien # 1902

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of ilen le refiled in the manner prescribed in paragraph (2) during the required refilling period, euch notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only.

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning e change in the taxpayer's residence, if a nucleo of euch lien is also filled in accordance with subsection (f) in the State in which such residence is incated.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requiremente releting to terme, conditions, and form of the bond and suretias thereon, as may be epecified by euch requirement.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fed	deral Ta	x Lien Un	der Inte	rnal R	evenue Laws	1
District	<del> ^</del>		Serial Numb	er		For Option	nai Use by Recording Offic	<u> </u>
BAL	TIMORE			5293Ø14	459	•	CLERK, 93 JAN	H H
As provided by notice is giver assessed again liability has bee favor of the Unithis taxpayer finterest, and column of Taxpayer	n that taxes st the following made, but ted States on for the amounts that may	(including ng-named to it remains all property unt of thes	Interest ar expayer. De unpaid. The y and rights se taxes, a	nd penaities) in emand for paymerefore, there is to property be	nave been lent of this is a lien in lien to		RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AM IO: 59 QUEEN ANNE'S COUNTY	
	OUTE #L BO HESTER, MI				<u>-</u>			ų I į
below, unless r shall, on the da	notice of lien is by following suc RRECTS OR I	refiled by the ch date, opera	ne date give ate as a cert	to each assessr n in column (e), ificate of release COL (e) *	this notice as defined * *			
Kind of Tax	Tax Period Ended (b)		g Number	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment (f)	
1Ø4Ø 1Ø4Ø	12/31/84 12/31/85	1	Ø-8463 Ø-8463	Ø3/16/87 Ø6/22/87	Ø4/15/97 Ø7/22/97		7200.30 5435.52	
			to the state of th					——
Place of Filing Original	1	QUEEN AN CENTREVI	INE'S CO			tal \$	12635.82	— `
This notice was	s prepared and		50 T	1193 IMORE, MD.			, on t	— his,
the <mark>20th da</mark>		_						 
Signature		S. H.	אנוחנות	Title	Chief,	SPf		<u> </u>
(NOTE: Certific	ate of officer author	orized by law to	take acknowled	gments is not essent	ial to the validity	of Notice of	Federal Tax lien	

1902

**United States** 

VS.

## **Release of Tax Lien**

Form 668(Z) (Rev. 4-84)

(Z)899 mon

### Certificate of Release of Federal Tax Lien

Department of the Treasury - Internal Revenue Service

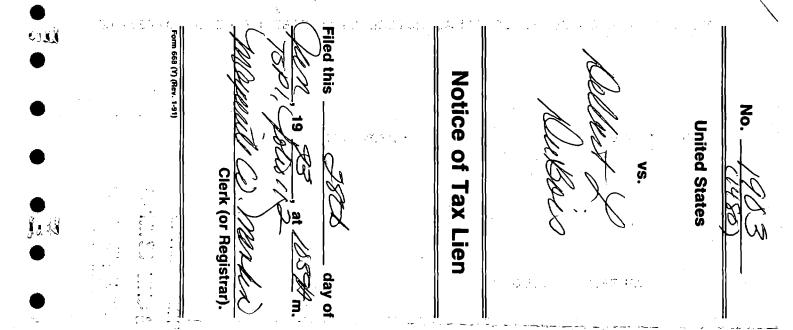
(Aser IndA .veR)

★ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-748/70412

Mange Chief, SPf eltil Signature 9th day of November, 19 ,sinf no , . This certificate was prepared and signed at. BALTIMORE, WD CENTREVILLE, 21617 WD 12635,82 GUEEN ANNE'S COUNTY \$ IstoT CLERK OF THE CIRCUIT COURT Place of Fillng 29.9619 76/22/70 78/22/87 12/31/85 £348-04-612 OFOI 16/9T/b0 08,0027 78/31/50 219-40-8463 12/31/84 1040 inemesseeA to **JnemesseeA** Identifying Number **Ended** Kind of Tax Refillng Unpaid Balance Last Day for To stad **bolied xsT** n/a 1902/1193 112 τ Ъв⊈е Liber Serial No. ucc no. COURT RECORDING INFORMATION: CHESLER' WD RECEIVED CLERK, CIRCUIT COURT 61912 93 DEC -6 AM 10: 10 BOUTE #L BOX #58L G Residence Name of Taxpayer WILLIAM F DOYLE JR. .anoifibbs bns eexst , is authorized to note the books to show the release of this lien for these the notice of internal revenue tax lien was filled on these taxes and additions has been released. The proper officer in the office where for all statutory additions. Therefore, the Ilen provided by Code section 6321 for (a) of the internal Revenue Code have been satisfied for the taxes listed below and I certify that as to the following-named taxpayer, the requirements of section 6325 BALTIMORE, MD **629108629** For Optional Use by Recording Office Serial Number District

Form 668(Z) (Rev. 4-84)

Pertificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tex Lien Rev. Rul. 71-466, 1971-2



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liebla to pey any tax naglacis or refusas to pay the same efter demand, the amount (including any interest, additional amount, addition to tax, or assassabla penally, together with any costs that mey accrue in addition thareto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to auch person.

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#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—Tha lien Impos-

ed by section 6321 shall not be valid as egainst eny purchaser, holder of a security inlarast, mechanic's lianor, or judgmant lien creditor until notice thareof which meats the requirements of subsection (f) has been filed by the Secretary.

#### η Place For Fillng Notice; Form.-

(1) Place For Filling - The notice referred to in subsection (a) shall be filled-

(A) Undar Stete Laws

(i) Real Proparty - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stata, in which the property subject to the lian is situteted: end

(II) Personal Property in the case of personal property, whather tangible or intengible, in one office within the Stela (or the county, or other governmental subdivision), as designated by the laws of auch State, in which the property subject to the lian is situated; except thet State taw marely conforming to reenecting Federal lew establishing e national filling system does not constitute a second office for filling as designeted by the lews of auch State; or

as dasigneted by the lews of auch State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is attuated, whenever the State has not by law designeted one office which meets the

State has not by law designed on a office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deads Of The District Of Cotumble - In the office of the Recorder of Deads of the District of Columble

District of Columbia

- (2) Situs Of Property Subject To Lian For purposes of paregraphs (1) and (4), property shall be deemed to be situated. (A) Real Property in the case of real property, at its physical location; or
- (B) Parsonal Property in the case of personal property, whether tengible or intengible, at the residence of the texpayer at the time the notice of tien is filed.

For purposes of paragraph (2) (B), the restdance of a corporation or partnership shall be dearned to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securitias

1.5

2. Motor vahicles



Lien # 1903

(g) Refiling Of Notice.—For purposes of this

- (1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required raffling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such raffling period.
- (2) Place For Filing.—A notice of lien refilled during the required refilling period shall be effective only.

  (A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(II) In the case of real property, and the fact of rafiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of Ilen under subparagraph (A), the

Secratary received written information (in the mennar prescribed in regulationa issued by the Secretary) concerning a change in the texpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the term "required rafiling period" means-

(A) the one-year period ending 30 days after tha expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year partod anding with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.
- (1) Liebility Satisfiad or Unenforceabla The Secretary finds that the tiability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied or has become legally unanforceable; or
- (2) Bond Accapted There is furnished to the Secretary and accepted by him e bond that le conditioned upon that paymant of the amount assessed, logather with all interest in respect thereof, within tha time prescribed by law (including any extansion of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Inte	rnal R	evenue Laws	
District	<del></del>	Serial Numb	er	1	For Option	al Use by Recording Office	<u> </u>
BA	ALTIMORE		529301	178			
notice is give assessed again liability has be favor of the Ur this taxpayer interest, and c	en that taxes not the following the made, but noted States on for the amouststat may	I, 6322, and 6323 of the (Including interest are ing-named taxpayer. De it remains unpaid. The all property and rights and of these taxes, a accrue.	nd penalties) in emand for paymere erefore, there less to property be	nave been lent of this is a lien in lelonging to		RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AM 10: 59	ka ·
Name of Taxpay	er DELBER.	T L DUBOIS				VED DIT COURT AN IO: 59	•
	6 17 BAYS		38			COURTY	•
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), ificate of release	this notice as defined			đại
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment	- -
1040	12/31/87	497-38-483@	Ø5/3Ø/8B	Ø6/29/98	3	5538.34	
							XI.
						·	
Place of Filing	<del>!</del>	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY		al \$	5538.34	_
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	s prepared and	signed at <u>BALT</u>	IMORE, MD.			, on th	is,
			T=0.				_ (
Signature	•	L. Hounel	Title	Chief, S	5Pf 		_ (

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)

United States

VS.

## Release of Tax Lien

Filed this				day of
<u> </u>		, 19		M.,
and proper e	entry made in		<del></del> -	
	Book No		, page	
1				
			Clerk (or	Registrar).

Form 668(Z) (Rev. 4-84)

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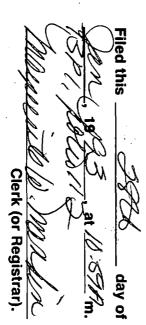
Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

### Certificate of Release of Federal Tax Lien

District		Serial Numbe	r		For Optional Use by Recording Office
ВА	ALTIMORE, 1	10	5293Ø11	178	
(a) of the Internation all statutory these taxes and the notice of int 19, is aut taxes and additional	al Revenue Code additions. There additions has be ernal revenue tan horized to note thous.		the taxes listed be by Code section ( officer in the offic January 28	low and 6321 for e where	RECEIVED CLERK, CIRCUIT COURT 94 APR -4 AM 11:00 QUEEN ANNE'S COUNTY
····-	16 17 BAYS: BTEVENSVILL	E, MD 21666-9	<sup>,</sup> 638		COURT   : OO COUNTY
COURT RECO	Page 112	PRMATION: UCC No. n/a	Serial No. 1903/1480		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day Refiling	
1040	12/31/87	497-38-4830	Ø5/3Ø/88	Ø6/29/	<del> </del>
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	<b>\$</b> 5538.34
This certificate was		signed ac	MORE, MD		, on t
Signature	P. Howard		Title	Chief,	

Form 668(Z) (Rev. 4-84)



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United States

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the same efter damend, the emount (including any interest, additional emount, eddition to tax, or essesseble penalty, together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

Sec. 6322. Period Of Lien.

Unless enother date is specificalty fixed by lew, the lien imposed by section 6321 shell erise at the time the assessment is made and shall continue until the liability for the emount so assessed (or e judgment egeinst the taxpeyer erising out of such liability) is settisfied or becomes unenforceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security I √Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be velid as egains any purchas er, holder of a security interest, mechanic's lienor, or judge ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretery.

#### n Place For Fillng Notice; Form.-

(1) Piece For Filling - The notice referred to in sub section (e) shall be filed-

(A) Under State Laws

(l) Real Property - In the cese of reel property, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to

the lien is situteted; end
(ii) Personel Property-in the case of personal property, whether lengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the ilen is situated; except that State lew merely conforming to reenecting Federal lew establishing a national filling. system does not constitute a second office for filling as designeded by the lews of such Siele; or

(B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to lien is situeted, whenever the Stele has not by lew designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the

District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shall be deemed to be sliveted-(A) Reel Property - In the case of real property, et its physical location: or

(B) Personal Property-in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpever whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securilles
- Motor vehicles



Lien # 1904

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refited during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the ortor notice of lien was fited, and

(ii) in the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordence with subsection (f) in the Siste in which such residence is

(3) Required Refiling Period.—In,the case of any notice of lien, the term "required refiling period" means-

المراج مسائه خبان

(A) the one-year period ending 30 deys after the expiration of 10 years efter the date of the essessment of the tax, and

(B) the one-veer period ending with the expiration of 10 years efter the close of the preceding required refitting period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internel revenue tax not later than 30 days after the day

(1) Liebility Satisfied or Unenforceable - The Secretary finds thei lihe liability for the amount assessed, together with ell interest in respect thereof, has been fully setlefied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

· (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch tien or intends to obtain e right in such property.

Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inter	rnal Re	venue Laws	
District		Serial Num	nber		For Optional	Use by Recording Offic	e
BAL	TIMORE, N	110	529301	200			٠.
notice is given assessed agains liability has bee favor of the Uni	n that taxes st the following on made, but ted States on for the amou	, 6322, and 6323 of to (Including Interest a ag-named taxpayer. It it remains unpaid. To all property and right ant of these taxes, accrue.	and penaitles) i Demand for paym herefore, there i ts to property be	nave been lent of this is a lien in elonging to		RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AM 10: 59	ji <u>t</u>
ame of Taxpaye	THEODOF	RE W NEIGHOFF	JR			VED UIT COURT MM 10: 59	
	3 VICTORIA HESTER, MI	· <del>-</del> ·				NTY 59	
below, unless n	notice of lien is y following sucl	RMATION: With respendent of the control of the cont	en in column (e),	this notice			[[]
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (θ)		Inpald Balance of Assessment (f)	
1040 1040 1040	12/31/87 12/31/88 12/31/89	217-46-2823	Ø2/25/91 Ø2/18/91 Ø2/18/91	Ø3/27/0 Ø3/2Ø/0 Ø3/2Ø/0	51	200.21 2899.87 8044.36	
							널
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2		Tota	al \$	11144.44	 U
This notice was	prepared and	signed at BALT	IMORE, MD			, on ti	nis,
the15th_day		⊒ạ <b>ny</b> 73	Title				

for Howers ACS 52-01-6999

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

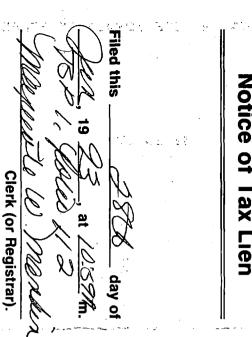
Form 668 (Y) (Rev. 1-91)

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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(M8V. 3-94)		Gerrineare .	ni ilcicase	oi i cuc	iai ic	AX LIGH
District		Serial Numb	Der		For	Use by Recording Office
of the Internal all statutory ad taxes and add	to the following- Revenue Code h Iditions. Therefor Itions has been t	name taxpayer, the requieve been satisfied for the re, the lien provided by Creleased. The proper offi	e taxes listed belo code section 6321 cer in the office	ow and for I for these		CLER 97 A
		on was filed on $\underline{3\pi nu}$ , note the books to show		ls lien for		REERK, C
these taxes and	d additions					CIRC CIRC -L ANNE
Name of Taxpay	yer THE()D()	RE W WEIGHOFF J	R			RECEIVED CLERK, CIRCUIT COURT 97 APR - 4 PM  : 4  OUEEN ANNE'S COUNTY
	78 VICTORE	A D( MD 21619				COURT  :  ;
COURT REC(	ORDING INFO Page 112	UCC No.	Serial	No.		
Kind of Tax (a)	Tax Period Ended (b)	in / a Identifying Number (c)	Date of Assessment (d)	Last Day Refilir (e)		Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/87 12/31/88 12/31/89	217-46-2823 217-46-2823	02/25/91 02/18/91 02/18/91	03/20. 03/20.	/01 /01	200.21 2899.87 8044.36
दर और देश तथा और वेस की की की	****	*****	****	****	****	****
						·
 Place of Filing		<u> </u>	<u></u>	<u> </u>		
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21			Total	11144.44
This notice was	prepared and si	gned at <u>Balti</u>	more, MD			, on this,
the <u>\$3'n</u> ≾day	of <u>Manah</u>	, 19 <u>97</u> .				
Signature	Z.		Title	Chief,	SPf	



United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pay the eeme efter demend, the emount (including any interest, additional amount; addition to tax, or assessable penalty together with any costs that may accrue in addition thereto) shall be e tien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the tien triposed by eegton 6321 shall arise of the time the assess-ment is made and shall continue until the liability for the acount so assessed (or a judgment against the taxpayer arising out of such liability) is setisfied or becomes unenforce-able by reason of lapse of lime.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Imposed by section 6321 shell not be velid as against any purchaser, holder of e security interest, mechanic's lienor, or judgment tien greditor until notice thereof which meets the require-

#### ments of subsection (f) has been filed by the Secretary. ო Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subction (e) shell be filed-(A) Under Stete Laws

(i) Reel Property - in the case of reel property, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situated; end

(II) Personel Property-in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designated by the tews of such State, in which the properly subject to the lien is altuated: except that State lew merely conforming to reenecting Federal lew esteblishing e netional filling system does not constitute e second office for filing as designated by the laws of such Siete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the Judicial district In which the properly subject to lien is situeted, whenever the Stete has not by law designeted one office which meets the

lumble - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia

requirements of subperagraph (A), or
(C) With Recorder Of Deeds Of The District Of Co-

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shall be deamed to be altuated-(A) Reel Properly - In the cese of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intengible, et the reeldence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetes chall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of tew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is retiled in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treated as fited on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of Ilen reftled during the required refilling period shall be effective only-

(A) tf-

4. <sub>12.</sub> 1

(i) euch notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered end recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in eccordence with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiting period for such notice of tien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to envinternal revenue tax not later than 30 deva after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togeth-er with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with euch requiremente relating to terms, conditione, and form of the bond and suretias thereon, as may be specified by such regulatione.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain e right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Feder	'ai la	x Lien Un	der inte	rnal H	levenue	Laws	
District		Seria	al Numbe	er	]	For Option	nai Use by Reco	rding Office	<u> </u>
BA	ALTIMORE	, ·		5293Ø1	173				
notice is give assessed again liability has be favor of the Ur this taxpayer	y sections 6321 on that taxes nst the followin een made, but nited States on for the amou	(including intended the ing-named taxpa it remains unput all property and int of these to the intended into the intended	erest and nyer. Der ald. The d rights	d penalties) h mand for paym refore, there i to property be	nave been ent of this s a lien in longing to		93 JAN 20 AM 10: 59 QUEEN ANNE'S COUNTY	RECEI CLERK, CIRCI	
Name of Taxpay		3 BENSON					AMIO: 59 E'S COUNTY	IVED IVED	Marin
	PO BOX 486 CHESTER, MI	0 21619049	36				41.	7.7	de de la
below, unless shall, on the d in IRC 6325(a	RELEASE INFO notice of lien is day following suc RRECTS ORI Tax Period Ended	refiled by the date, operate a GINAL DATE	ate given as a certif E IN C	in column (e), icate of release COL. (e) *:  Date of Assessment	this notice as defined ** Last Day for Refiling	or	Unpaid Bala of Assessm		- <sub>(</sub>
(a) 1Ø4Ø	<i>(b)</i> 12/31/89	(c) 22Ø-32-	1961	<i>(d)</i> Ø5/21/9Ø	<i>(e)</i> Ø6/2Ø/Øi	ø		32.73	— آیال
									10000000000000000000000000000000000000
Place of Filing	i	CLERK OF THE CLERK	'S COL E, MD			tal \$	4332.	73	•
Original	Recording		7 85 1	- 1षट	<del>-</del>		<del></del>		<b>–</b> ,
This notice wa	s prepared and	signed at	BALTI	MORE, MD.		·		, o <u>n</u> th	nis,
the 15th d	ay of <u>anuary</u>	_ , 19 <u>93</u>							17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Signature	•	L. Hour	no.	Title	Chief,	SPf			
(NOTE: Certif	icate of officer autho	rized by law to take a	cknowledge	ments is not essenti	al to the validity	of Notice of I	Federal Tax lien		_

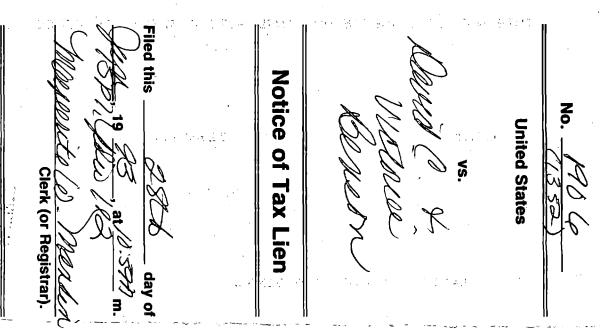
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

Form 668 (Z) (Rev. 5-94)		Certificate	of Release	of Federa	l Tax Lien
District		Seriel Numi	ber		For Use by Recording Office
. B	ALTIMORE, I	MD GM	529301	173	
i certify that ac of the internal ell etatutory ec texes end edd notice of intern	Revenue Code hedditions. Therefor litions hes been in the literature to the mail revenue tax lies authorized to manage the management of the literature to t	neme taxpayer, the requeve been eetisfied for the etien provided by Colleged. The proper off	e taxee listed belo Code eection 6321 Icer in the office January 28	ow end for for these where the	CLERK, CIRCUIT COURT 95 JUH03 AM 10: 27 QUEEN AMNE'S COUNTY
Name of Taxpa	yerdavid G	BENSON			IVED DUIT COURT AM IO: 27
	PO BOX 486 CHESTER, M				υπτ <b>27</b>
COURT REC	ORDING INFO	ORMATION: UCC No.	Serial No		
1	112	n/a	1905/1501		
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refilling (e)	r Unpaid Balance of Assessment (f)
1040	12/31/89		05/21/90	06/20/00	4332.73 ********
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:	î COURT	Tot	4332.73
This notice was	prepared and si	gned atBALT	IMORE, MD		, on this,
the 13th day Signature	of June	, 19 <u>95</u> .	Title		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax IIen Rev. Rut. 71-466, 1971-2 C.B. 409)

Chief, SPf



#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any parson liabla to pay any tax naglects or rafusas to pay the seme efter demand, tha amount (including any intarast, diditionel emount, eddition to lax, or assessable panalty, together with eny costs theil mey accrue in addition thereto) shall be a lien in favor of the United States upon all property and righte to proparty, whether reel or personal, balonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically lixed by law, the lien imposed by section 6321 shell erise et the time the essessment is made and shall continue until the liability for the emount so assassed (or a judgmant against the taxpayar arising out of such liability) is setisfied or bacomes unenforcaable by reason of lapse of lima.

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Judgment Lien Creditors.—The lien Impor ed by section 6321 shall not be valid ee egainst any purchal er, holder of a security interest, mechanic'e lienor, or judy ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filled by the Secratary.

#### ი Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in sub section (e) shall be filed-

(A) Undar Stete Laws

(i) Real Property - in the cese of raal property, in one office wilhin tha State (or tha county, or other governmantal subdivision), es dasignated by tha laws of such Stele, in which the property subject to the tien is sliuteted; end

(ii) Parsonel Property-in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental eubdivision), es designated by the lews of such: Siele, in which the property subject to the lien le eltuated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filing es deeigneisd by the lawe of such Stele; or (B) With Clerk Of District Court-in the office of the

clerk of the United Steles district court for the judicial district in which the properly subject to lien is eliusted, whenever the Stele has not by lew designeted one office which meets the

requirements of subperagreph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lian - For purposes of peregraphs (1) end (4), property shell be deemed to be situated-(A) Reel Property - In the cese of reel proparty, et its physical location; or

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

5

Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien le refiled in the manner prescribed in paregraph (2) during the required refiling pariod, such notice of lien shell be treeted as filed on the date on which it is flied (in eccordance with subsection (f) after the expiration of euch refiling period.

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(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and -

(ii) in the case of real property, and the fact of refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lian under subparagraph (A), the

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(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiretion of 10 years eftar tha date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall leave a certificate of release of any ilen imposed with respect to eny internal revenue tax not latar than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unentorceabla; or
(2) Bond Accepted-There is furnished to the Se-

cretery and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (b) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if e notics of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

2 1. 1

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

	14000	on i e	uciai la	IV FIGH OH	uei iiite	illai i	levellue Laws	
Pistrict			Serial Numb	er		For Option	nai Use by Recording Offic	<u> </u>
As provided b				5293Ø1: e Internal Reve	nue Code,			(
assessed agal llability has be favor of the Ui this taxpayer	nst the followir een made, but nited States on	ng-named It remains all proper Int of the	taxpayer. De s unpald. The ty and rights	nd penaltles) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to		CLERIC CIRCUIT COURTY ONEEN ANNE'S COUNTY	 ትይ
lame of Taxpay		E & VIC	TORIA BE	NSON			AM 11: DO	(
•	PO BOX 486 CHESTER, MI	2161	9ø486				~ ~	(
below, unless shall, on the c	notice of lien is lay following suc	refiled by h date, ope	the date give rate as a cert	to each assessr n in column (e), ificate of release	this notice as defined			) L <u>j</u> , 1
Kind of Tax	Tax Period Ended (b)	identifyi	ng Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment	_ ( _
1040	×12/31/85	220-	-32-1961	Ø5/25/87	Ø6/24/9	7	3175.34	(
-								;
Place of Filing		QUEEN A	OF THE CI NNNE'S CO VILLE, MD			tal \$	3175.34	万油
uriginal	Recording	uata:	10:30 1	352				,. 14
This notice wa	as prepared and	signed at	BALT	IMORE, MD.	-		, on t	nis,
the <u>15th</u> d	lay of <u>January</u>	_ , 19 _ <del>9</del> 3	3	•				

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Signature

Form 668 (Y) (Rev. 1-91)

Title

Chief, SPf

1906

**United States** 

VS.

## Release of Tax Lien

iled this			day of
<u>.</u>	, 19		M
and proper entry made in			
Book No		, page	
		Clerk (or	Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

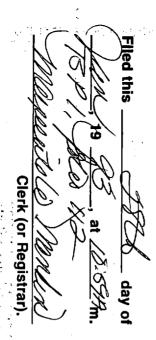
\$\times \text{U.S. GOVEHNMENT PRINTING OFFICE. 1993—312-746/70412}\$
\$\times \text{U.S. GOVEHNMENT PRINTING OFFICE. 1993—312-746/70412}\$

### **Certificate of Release of Federal Tax Lien**

	1				
Istrict	<u> </u>	Serial Number	<u> </u>		For Optional Use by Recording Office
ВА	LTIMORE, M	σ d	5293011	76	
(a) of the interna for all statutory these taxes and the notice of inte	I Revenue Code additions. There additions has be ernal revenue tax norized to note the	named taxpayer, the requirement to the requirement of the len provided the released. The proper tilen was filed on the books to show the released.	the taxes listed be by Code section to officer in the offic January 28	low and 5321 for e where	RECEIVED COURT CLERK, CIRCUIT COURT 93 APR - 1 AM 10: 26 93 APR - ANNE'S COUNTY
ame of Taxpayer	DAVID C &	VICTORIA BENS	ON		AM AM
			·	_	VED COURT AM 10: 26 E'S COUNT
	O BOX 486 HESTER, MD	21619-0486			RT 26
COURT RECO	RDING INFO	RMATION:			
Liber 1	Page 112	UCC No. n/a	Serial No. 1906/1352		
Kind of Tax	Tax Period Ended	IdentifyIng Number	Date of Assessment	Last Day for Refilling	of Assessment
(a)	(b)	(c)	(d)	(8)	(1)
1040	12/31/85	220-32-1961	05/25/87	06/24/9	)7   3175.34 ***************
lace of Filing					· ·
race of rilling		ANNE'S COUNTY	COURT 617	Total	\$ 3175.34
		RAITI	MORE, MD		, on ti
This certificate w	as prepared and	signed at PALIT			, 511.51
This certificate w		signed at			,

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Form 668(Z) (Rev. 4-84)



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United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny lax neglects or refuses to pey the same after demend, the emount (including eny interest, additional amount, eddition to lax, or assesseble penalty, together with any costs that may accrua in addition thereto) shall be e lien in favor of the United Stelee upon all proparty and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien Imposed by section 6321 shall erise at the time the sesses. Hent is made and shell continue until the liability for the emount so essessed (or e judgment egeinet the texpeyer arising out of such liability) is selisfied or becomes unenforceable by reason of lepse of lime.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien impos-

ed by section 6321 shell not be velid as against any purchaser, holder of a security interest, mechanic's lianor, or judge ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### η Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in eubsection (e) shell be filed-(A) Under Stele Laws

(A) under Stelle Laws

(I) Reel Property - In the case of reel property, in one office within the Stelle (or the county, or other governmental subdivision), as designeted by the lews of euch Stelle, in which the property subject to the lien is situteted; and

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lewe of such. Stele, in which the property subject to the lian is situeted; except that State law merely conforming to reenecting Federal lew establishing a national filling system dose not constitute a second office for filling as designeled by the lewe of such Siete; or

(B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judiciel district in which the property subject to lien is eliusted, whenever the State has not by lew designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbie.

(2) Situe Oi Property Subject To Lian - For purposes of peregraphs (1) end (4), property shell be deemed to be situated-(A) Real Property - in the case of real property, et its physical location; or

(B) Personel Property-in the case of personal property, whether lengible or inlangible, at the residence of the taxpeyer et the lime the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or perinership shell be deemed to be the place et which the principal executive office of the business is located, and that residence of a taxpeyer whose realdence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary, Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the menner prescribed in paregraph (2) during the required refilling period, such notice of flen shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) II-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, end the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under eubparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also flied in accordance with subsection (f) in the Siete in which such residence is

(3) Required Refling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the axpiration of 10 years after the data of the essessment of tha tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletione as the Secretary may prescribe, the Secretary shall issue e cartiflosts of release of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logsthor with all interest in respect thereof, has been fully satisfied or

has become legally unenforceeble; or
(2) Bond Acceptad-There is furnished to the Secretery and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extansion of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (6) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding iten, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in euch property.

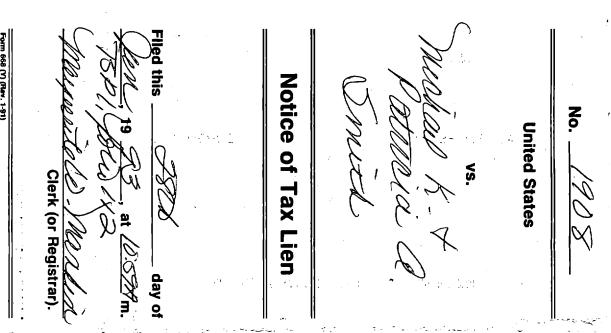
Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal Revenue Laws	•
District		Serial Numb	per		For Optional Use by Recording Office	_ •
BA	ALTIMORE		5293Ø1	177		ĮĬ,
notice is give assessad again liability hes ba favor of the Ur	en that taxes nst the following nan made, but nited States on for the amou	I, 6322, and 6323 of the (Including Interest and Including Includ	nd penaitles) i emand for paym arafore, there i s to property be	nava baen lent of this is a lien in lionging to	RECEIVED CLERK, CIRCUIT COURT 93 JAH 28 AM 11: 00 QUEEN ANNE'S COUNTY	
Name of Taxpay	er CARRIE SHAPIN	L RAINES UP			CEIVED IRCUIT COURT 28 AM 11: 00 NNE'S COUNT	•
	RT 18 STE STEVENSVILI	108 SCHOOLHOUSE _E, MD 2166693			COURT (11: 00	dog C
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release	this notice as defined		•
Kind of Tex	Tax Parlod Ended (b)	identifying Number	Data of Assessmant (d)	Lest Day fo Rafiling (θ)	or Unpeld Balance of Assessmant (f)	• • -
941 941 941	Ø3/31/87 Ø6/3Ø/87 Ø9/3Ø/87	52-1470450 52-1470450 52-1470450	09/07/87 09/07/87 12/07/87	10/07/97 10/07/97 01/06/98	7 1298.05	Brh
					g	441
Place of Filing Original	t	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	UNTY	T Tot	3244.Ø6	-
		11:23 76	1318			_ (
This notice wa	s prepared and	signed at BALT	IMORE, MD.		, on thi	s,
the 15th d	ay of anuary	_ , 19 <u>93</u>		ć.		Kan C
Signature	•	L. Hoamel	Title	Chief, S	SP f	- _ •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)



### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or retuses to pay the eame efter demand, the emount (including eny interest, additional amount, addition to tax, or assesseble penelty, fogether with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien posed by section 6321 shall erise at the time the assessent is made end shall continue until the liability for the amount so assessed (or e judgment against the texpeyer erising out of such liability) is satisfied or becomes unenforce able by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be velid as egeinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### ი Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(I) Reel Property - In the case of real property, to one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is elluteted: end

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmente) subdivision), as designeted by the laws of euch State, in which the property subject to the lien is situeted; except thet State lew merely conforming to reenecting Federal taw establishing a national filing eystem does not constitute a second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lish is situated, whenever the Stete has not by law designated one office which meete the

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Ot The District Of Cotumble - to the office of the Recorder of Deeds of the District. of Columbia, if the property subject to the lien is situated in the District of Columbia.

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A ...

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) and (4), property shell be deamed to be situated-(A) Reel Property - In the case of reel property, et ite physical location; or

(B) Personal Property in the case of personal property, whether tangible or intangible, et the residence of the taxpever ef the time the notice of lien is tiled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lewregarding the form or content of e notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- Securities
- Motor vehicles



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien to refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of euch refling period.

(2) Place For Filing.—A notice of the refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the tact of refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a reliling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch reguletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unentorceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that te conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (6) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding iten,-if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to eny person who furnishes eatlefactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Ur	der Inter	rnal Rev	enue Laws	•
District		Serial Num	nber		For Optional U	lse by Recording Offic	<u>e</u> (
BA	ALTIMORÉ, I	ND I	529301	171			H IN II
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	I, 6322, and 6323 of the control of	and penalties) I Demand for paym herefore, there ts to property be	have been nent of this is a lien in elonging to		CLERIC CIRCUIT COURT  93 JAN 28 ANTI: 00	
Name of Taxpay	/er MICHAEL	_ K & PATRICIA	A SMITH		002	SELVED SIRCUIT COURT 28 AMII: 00	<b>4</b> 8 €
		E- MD - 21-666-	2342			=	•
below, unless	notice of lien is lay following suc	RMATION: With resper refiled by the date given that the date is a ce	en in column (e),	this notice			_
Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment	Last Day fo Refiling (e)		npald Balance Assessment (f)	- ( 
1040 1040 1040 1040 1040 1040	12/31/82 12/31/83 12/31/84 12/31/87 12/31/89 12/31/91	213-78-9494 213-78-9494 213-78-9494 213-78-9494 213-78-9494 213-78-9494	12/25/89 Ø8/13/9Ø Ø8/20/9Ø Ø7/23/9Ø Ø7/23/9Ø Ø9/21/92	Ø1/24/Ø Ø9/12/Ø Ø9/19/Ø Ø8/22/Ø Ø8/22/Ø 1Ø/21/Ø	ର ଅଧି ଆଧି	452.69 4772.87 7924.21 4715.73 5150.33 140.25	· · · · · · · · · · · · · · · · · · ·
	· · ·						- H
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Tota	al \$	23156.08	_
This notice wa	s prepared and	signed atBALT	IMORE, MD	_	<i>*</i>	, on th	nis,
the15th_d	ay ofJanı	93					\$ p i
Signature for	W. AMES	L. Hoamil	Title		VENUE OF		_ `

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

January 28

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MICHAEL K PATRICIA A SMITH

1" 200 1 610 011 STEVENSVILLE

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COURT RECURDING INFORMATION:

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01/24/00 12/25/89 213-75-9494 12/31/32 1040 09/12/00 08/13/90 213-78-9454 12/31/88 1040 09/19/00 08/02/80 213-78-9494 12/31/84 0401

03/22/00 07/23/59 12/31/87 213-78-5494 00/02/80 07/23/90 213-70-9494 12/31/89 213-78-9494 12/31/91

10/21/02 0.9722790 我们在我就看到的我吃我的我看到我看到我们的,我们就是一个的女女的,我没有好好。" "我说,我们就是我们的我们的我们的我们的,我们们们们们的人们的人们的人们的人们的

> DUERK OF THE CIRCUIT COURT WOSEN ARKE'S COURTY MD 21617 CENTROVINCE,

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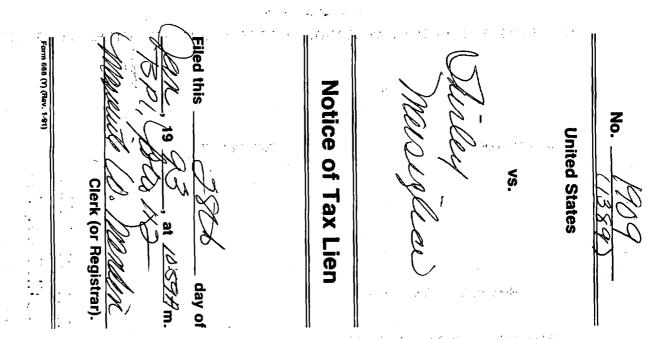
Chief, 9Pf

Form 668 (Z\$282 (Rev. 6-94)

### Department of the Treesury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District	<u></u>	Serial Numi	ber		For	Jse by Recording Office
<u> DELAWARE-M</u>	ARYLAND.	5	29301171			
I certify that as of the internal all statutory actanes and addination of intern 1993, is internal and a same and these taxes and	to the following- Revenue Code h Iditions. Therefor Itions has been t all revenue tax list a suthorized to r d additions	neme taxpayer, the requiave been satisfied for the e, the lien provided by Creleased. The proper off on was filed on	frements of section taxes listed being code section 6321 licer in the office my 28 the release of the release of the section section.	ow and for for these where the		CLERK, CIRCUIT COURT  96 OCT -3 AM 9: 29  OUEEN ANNE'S COUNTY
	MICHAEL	K & PATRICIA A	SMITH			IVED DUIT COURT NM 9: 29
	12 OLD LOVI TEVENSVILL		6-2342			)URT <b>29</b>
COURT RECOP	RDING INFO Page	MATION: UCC No.	Serial N	n .		
1	11:			1908		·
Kind of Tax (a)	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day Refilir <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040 1040 1040 1040 1040	12/31/82 12/31/83 12/31/84 12/31/87 12/31/89 12/31/91	213-78-9494 213-78-9494 213-78-9494 213-78-9494 213-78-9494 213-78-9494	12/25/89 08/13/90 08/20/90 07/23/90 07/23/90 09/21/92	01/24/( 09/12/( 09/19/( 08/22/( 08/22/( 10/21/(	00 00 00 00 00	452.69 4772.87 7924.21 4715.73 5150.33 140.25
<u>-</u>						e de la companya de l
			<u> </u>			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216			Total	\$ 23156.08
This notice was		gned at	ore, MD			, on this,
Signature	DA EA		Title	Chief, SI	Pf	



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same efter demand, the emount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs their mey eccue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

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#### (e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judament Lien Creditors.—The lien Imposed by section 6321 shell not be valid as against any purchaser, holder of e escurity interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (i) has been filed by the Secretary.

#### Place For Filling Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (e) shall be filed-(A) Under Stete Laws

(i) Real Property - In the case of real property, In-one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is eltuteted; end

(ii) Personal Property in the case of personal property, whether tengible or intangible, in one office within the Stete (or the county, or other governmental aubdivision), es designeted by the laws of euch State, in which the property subject to the lien is situated; except their State law merely conforming to reenecting Federal lew establishing a netional filling system does not consiliute a second office for filling

as designated by the lews of such State; or
(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to fien is situated, whenever the Stete has not by law designated one office which meets the

requirements of subparagreph (A), or
(C) With Recorder Of Deeds Ot The District Of Columbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situated-(A) Reel Property - In the case of reel property, at its physical location; or

(B) Personal Property in the case of personal property, whether tengible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of peragraph (2) (8), the residence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice reterred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of taw regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of iten shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing .-- A notice of lien refiled during the required refilling period shall be effective only-

(A) It-

至三部 人名西西姆德

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of retiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

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(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall lasue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as mey be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (N:Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal la	IX Lien Un	der Inter	nai Revenue Laws	
District		Serial Numb	er		or Optional Use by Recording Office	
	ALTIMORE		5293Ø1			_
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the following een made, but nited States on	I, 6322, and 6323 of the (including interest and including interest and ing-named taxpayer. De it remains unpaid. The all property and rights into of these taxes, a accrue.	nd penalties) h mand for paym erefore, there i s to property be	ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AMII: 00 QUEEN ANNE'S COUNTY	
Name of Taxpay	er SHIRLE	Y MARSIGLIA			VED UIT COURT MIII: OO MIII: OO	•
		ANNE CLUB DR _E, MD 21666				•
below, unless shall, on the d	notice of lien is lay following suc	RMATION: With respect refiled by the date giver h date, operate as a certi	n in column (e), i ficate of release	this notice as defined		<b>.</b> }{/\}
Kind of Tax (a)	Tax Period Ended (b)	identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (θ)	Unpaid Balance of Assessment (f)	•
6672	Ø9/3Ø/87	214-34-3451*	Ø2/Ø6/89	Ø3/Ø8/9°	36004.43	•
	:	· /.				
Place of Filing	ſ	CLERK OF THE CI QUEEN ANNE'S COU CENTREVILLE, MD	UNTY	Tota	\$ 36004.43	•
This notice wa		1Ø:11 8Ø signed atBALT			, on this	
Signature		L. Hower!	Title	Chief, S	>f	. •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)

1909 (1389)

**United States** 

VS.

## Release of Tax Lien

iled this	<del></del> -	day o
	, 19	м
nd proper entry m	ade in	<del></del>
Bool	No,	page
·		
• • •		Clerk (or Registrar

Form 668(Z) (Rev. 4-84)

Form 668(Z)

Department of the Treasury - Internal Revenue Service

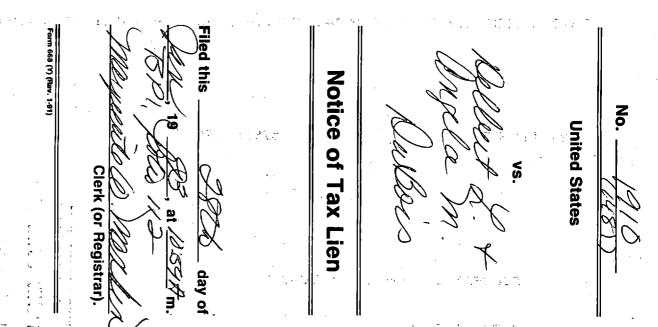
(Rev. April 1984)

★U.S.GPO:1988-0-202-019/85958

## Certificate of Release of Federai Tax Lien

District		Serial Number			For Optional Use by Recording Office
Baltimo	re	529	301172		D C
(a) of the Intern for all statutory these taxes and the notice of int	al Revenue Code additions. There additions has be ernal revenue tax thorized to note the ons.	named taxpayer, the requirement taxpayer, the requirement fore, the lien provided by the released. The proper of the was filed on <u>Jan</u> ne books to show the released.	he taxes listed bel y Code section 6 officer in the office uary 28.	low and I321 for e where ,	RECEIVED CLERK, CIRCUIT COURT 91, FEB -8 PM 3: 03 QUEEN ANNE'S COUNTY
	Shirle	y Marsiglia			<b>-</b>
Residence	•	een Anne Club Driv sville, MD 21666			FED/LN 529301172 # REL # 0 # RECD FEE 3.00
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day Refilin	ng of Assessment
6672	09/30/87	214-34-3451*	02/06/89	03/08/	/99 \$36,004.43
		·			
	J				
Place of Filing	Queen	of the Circuit Con Anne's County Eville, MD 21617	urt	Tot	\$ 36,004.43
his certificate wa	as prepared and s	signed at <u>Salisbu</u>	ry, Maryland	21803	. on this
the 24th day	of Janaury	19	,		
Signature	Jephe Do	Lorg	Title	Toug	manager

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

It any person liabla to pey any tax neglects or refuses to pay the same efter damand, the emount (including any interest, additional emount, eddition to tax, or essessable penalty togalher with any costs that may accrue in addition thereto) shall be a iten in tavor of the United States upon all property and rights to proparty, whether real or parsonel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, tha lien imposed by section 6321 shell arise at the time the assessiment is made and shell continue until the liability for the amount so assessed (or e judgment egeinst the taxpayar arising out of such liability) is setisfied or becomes unanforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos.

ed by section 6321 shell not be velid as egainst any purchasar, holdar of e security interest, mechanic's lienor, or judgmant lien creditor until notice thereof which meete the requiremante of subsection (f) has been liled by the Secretary.

### η Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Undar State Laws

(i) Rael Property - In the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to the lian is situated; and
(ii) Personal Property-in the case of personal

property, whether tangible or intangible, in one offica within the State (or the county, or other governmental aubdivision), as designated by the lews of such Stata, in which the property subject to the ilen is situated; except that Stela law marely conforming to researching Federal law establishing a national filing system does not constitute a second office for filing es daeignated by the lews of auch Sieta; or (B) With Clark Of Diatrict Court-in the office of the

clerk of the United Stetae district court for the judiciel district in which the property subject to lien is situated, whanevar the State has not by law designated one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Cotumble - In the office of the Recorder of Deeds of the District ot Columbia, if the property subject to the lien is situated in the District of Columbia

(2) Situs OI Property Subject To Lien - For purposes of paregrephs (1) end (4), property shall be deemed to be sliuated-(A) Real Property - in the case of real property, et its physical

(B) Personal Property-in the case of personal property, whether langible or intangible, at the rasidence of the texpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or pertnarship shall be deemed to be the place at which the principal axecutive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1910

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlass notice of lian te refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on tha data on which it is filed (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lian reflied during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refliad in the office in which the prior-notice of lien was filed, and

(ii) In the case of real proparty, and the fact of refilling is entered end racorded in an index to the axteni required by aubsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of ... e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secratary) concerning e change in tha taxpeyer's residence, if a notice of such lian is also illed in accordance with aubsection (f) in the Stete in which auch residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period anding 30 days after the expiration of 10 years after the dete of the assessment of the lax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling period for auch notice of ilen.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of ralease of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unanforcaable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted Thara is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extansion of auch tima), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and aurelias thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (b) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lian, if a notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to auch lien or intande to obtain e right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal Re	evenue Laws	_
District		Serial Numb	er		For Option	al Use by Recording Office	_ •
BA	LTIMORE		5293Ø1	179			
notice is given assessed again liability has be favor of the Un	n that taxes ast the following made, but ited States on for the amounts that may	, 6322, and 6323 of the (Including Interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	nave been lent of this is a lien in elonging to		RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AM 10: 59 QUEEN ANNE'S COUNTY	
	6 17 BAYS TEVENSVIL		38			VED UIT COURT AM IO: <b>5</b> 9	dád O
below, unless shall, on the da	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert ISINAL DATE IN	n in column (e), ificate of release	this notice		· .	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Aasessment (d)	Last Day for Refilling	or	Unpaid Balance of Asseaament (f)	
1040	12/31/88	497-38-4830	Ø5/29/89	Ø6/28/99	7	11954.97	HEI
			CIT.				r·r t
							- In 14
Place of Filing Original	1	L CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1 1481	UNTY 21617	To	tal \$	11954.97	- •
This notice was	s prepared and	signed atBALT	IMORE, MD.			, on thi	is,
the <u>15th</u> da	ay of <u>anuary</u>	_ , 19 <u>93</u>					ŢĻ,
Signature		L. Houmil	Title	Chief,	SPf		
(NOTE: Certifi	cate of officer author	ofized by law to take acknowled	Igments is not essent	lal to the validity	of Notice of F	ederal Tax lien	_

1910 (1481)

**United States** 

VS.

3:		_		
Re	lease	of	Tax	Lien

Form 668(Z) (Rev. 4-84)

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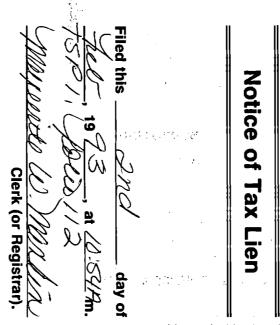
Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

### Certificate of Release of Federal Tax Lien

District						
71311101			Serial Number			For Optional Use by Recording Office
BAL	TIMORE, M	Ď		5293011	79	
(a) of the Internal for all statutory these taxes and a the notice of Inte 19 _93_, is auth taxes and additioname of Taxpayer	Revenue Code additions. There additions has be rnal revenue tax corized to note the ons.  DELBERT L	have beer fore, the en release tilen was ne books	n satisfied for the lien provided bed. The proper of filed on to show the related M DUE	ease of this lien fo	ow and 321 for e where	RECEIVED CLERK, CIRCUIT COURT 94 MAR 23 AM 10: 27 QUEEN ANNE'S COUNTY
10	5 17 BAYSI TEVENSVILL			·38		COURT 10: 27 COUNTY
COURT RECOM Liber 1	RDING INFO Page 112	UC	DN: C No. n/a	Serial No. 1910/1148		
Kind of Tax	Tax Period Ended	Identif	ying Number	Date of Assessment	Last Day for Refiling	r Unpaid Balance of Assessment
(a)	(b)	10011111	(c)	(d)	(e)	(0)
1 <i>040</i> ******	12/31/88 *******		-38-483Ø *******	Ø5/29/89 ********	Ø6/28/9 *****	9 11954.97 ***********
			·			
Place of Filling						
Place of Filling		ANNE'	E CIRCUIT S COUNTY , MD 216		Total	<b>\$</b> 11954.97
Place of Filing  This certificate wa	QUEEN CENTRE	ANNE 1	S COUNTY , MD 216	517	Total	



No. 1911

United States

VS.

Conc, Con

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pay eny tax neglecte or refuses to pay the same efter demand, the emount (including eny interest, additional emount, addition to tax, or assesseble penalty, together with eny costs that may eccrue in addition, thereto) shall be ellen in fevor of the United Stetes upon ell property and righte to property, whether real or personal, belonging to such person

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the lien imposed by eection 6321 shall erise at the lime the assessment to made and shell conlinue until the liability for the emount so essessed (or a judgment egeinst the lax peyer arising out at such (liability) is satisfied or becomes unenforce—able by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security †Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos

ed by eection 6321 shall not be valid as egainst any purchas er, holder of a security interest, mechanic's llenor, or judg ment lien creditor until nolice thereof which meate the require mente of subsection (f) has been filed by the Secretery.

#### o Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in eutrection (e) shell be flied-

(A) Under Stele Laws

(i) Reel Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch State, in which the property subject to the lien is siturated; end

(ii) Personal Property-in the case of personal property, whether tengible or intengible, in one office, within the State (or the county, or other governmental eubdivision), as designated by the laws of such. State, in which the property subject to the lien is altueted; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling

as designated by the lews of such Stets; or

(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is eliusted, whenever the
State has not by lew designated one office which meets the

State has not by lew designated one office which meets the requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

Mary Communities (April 1994年) 全数数が同じません。 (2) Situe Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be ellusted-(A) Real Property - In the case of reel property, et its physical locellon; or

(B) Personal Property in the case of personal property, whether tengible or inlangible, et the residence of the taxpeyer et the time the notice of tien to filed.

For purposes of paragraph (2) (B), the residence of a corporation or paragraph shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1911

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dels on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of iten refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a number of such tien is elso filled in accordance with subsection (f) in the Stale in which such residence is tocated.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell interest in respect thereof, has been fully eatisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms; conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding iten,-if a notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

60

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice			der Inte		Revenue Laws	
District		Serial Num	ber		For Opti	ional Use by Recording Office	_
BA	ALTIMORE, 1	1D	5293ø1	899			
notice is give assessed again liability has be favor of the Ur	n that taxes nst the following en made, but alted States on for the amou	, 6322, and 6323 of the control of these taxes, accrue.	ind penalties) hemand for paymerefore, there less to property be	nave been lent of this is a lien in lelonging to		CLERK. 93 FEB	6
Name of Taxpay	er CHISHO	_M & SONS INC ,	a CORPORA	TION		RECEIVED CIRCUIT 3-2 AMI ANNE'S C	
	348 S DR % SEVERNA PAI	THOMAS R CHISH RK, MD 21146-2				RECEIVED CLERK, CIRCUIT COURT 93 FEB -2 AM IO: 54 OUEEN ANNE'S COUNTY	
below, unless	notice of lien is ay following suc	RMATION: With respective filed by the date given his date, operate as a certification.	en in column (e),	this notice			<b>1</b> 4 A
Kind of Tax	Tax Period Ended (b)	identifying Number (c)	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)	
941	12/31/90	52-1497248	Ø3/18/91	Ø4/17/	′Ø1	4524.56	
941 941	06/30/91 09/30/91	52-1497248 52-1497248	Ø9/16/91 12/16/91	10/16/ 01/15/		21 <b>77.88</b> 2 <b>296.78</b>	
							4.7
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	To	otal \$	8999.22	— 5.1
This notice wa	s prepared and	signed atBALTI	(MORE, MD			, on th	is,
the <u>26th</u> d	ay ofJan	uạ <b>ny 93</b>	Title				

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

REVENUE OFFICER

52-01-2425

lotice of Tax Lien

Gens meany.

United States

o. 1912

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pay the seme efter demand, the amouni (including any interest, additional emount, eddition to tax, or assessable penelty, together with eny costs thet may eccrue in eddition thereto) shall be ellen in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by tew, the lien imposed by section 6321 shell erise at the time the sassistiment is made and shell continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such liebility) is settled or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shell not be valid as egainst eny purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until nolice thereof which mests the requirements of subsection (f) has been tilled by the Secretery.

#### (1) Place For Filling Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-

(A) Under Stete Laws

(i) Real Property - In the case of reel property, in one office within the State (or-the-county-or-other-governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situatied; and

the lien is situated, and
(ii) Personal Property-in the case of personal
property, whether tangible or intengible, in one office
within the State (or the county, or other governmentel
aubdivision), as designated by the lews of such
State, in which the property subject to the ilen is
situated; except that State lew merely conforming to
reenacting Federal law establishing a national filling
system does not constitute a second office for filling
as designated by the laws of such State; or

as designated by the laws of such Stets; or

(B) With Clerk Ot District Court-in the office of the clerk of the United Stetse district court for the judiciel district in which the property subject to lien is eltuated, whenever the Stete has not by lew designated one office which meets the

requirements of subperagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peragrephs (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the cese of reel property, et its physical location, or

(B) Personal Property-in the case of personal property, whether tangible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Steles shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- 1. Securities
- . Motor vehicles



Lien # 1912

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of tien is reflied in the manner prescribed in paragraph (2) during the required refliing period, such notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refliting period.

(2) Place For Filing.—A notice of lien refilled during the required refilling period shall be effective only-

(A) H-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means:

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 yeers after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (N) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

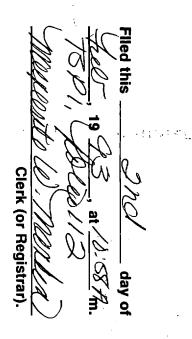
(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person, who furnishes estisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

255

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inte	ernal l	Revenue Laws	7
District.		Serial Num	ber		For Opti	onal Use by Recording Office	_ ●
Be	ALTIMORE,	MD	5293ø1	516			įjj
notice is give assessed agair liability has be favor of the Un	n that taxes not the following en made, but lited States on for the amou oosts that may	I, 6322, and 6323 of the (Including Interest and Including Interest and Including Interest and Including Interest and Including Includin	and penalties) in emand for paymenerefore, there is to property be and additional	nave been lent of this is a lien in lionging to penalties,		CLERK, CIRCUIT COURT 93 FEB - 2 AM 10: 54 OUEEN ANNE'S COUNTY	
	28 MONROE TEVENSVIL		7372		•	RECEIVED CORCUIT CO B-2 AH IO: ANNE'S COU	by I
below, unless	notice of lien is ay following suc	RMATION: With respec refiled by the date give h date, operate as a cer	en in column (e),	this notice		ουυτγ 10: 5 μ	•
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day f		Unpaid Balance of Assessment (f)	- <b>(</b>
941 941 941 941	Ø6/3Ø/88 Ø9/3Ø/88 Ø6/3Ø/92 Ø9/3Ø/92		Ø8/29/88 11/28/88 Ø9/21/92 Ø1/Ø4/93	Ø9/28/ 12/28/ 1Ø/21/ Ø2/Ø3/	98 Ø2	1137.14 4689.37 309.12 148.83	d ĝ j
·							j k b
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	To	otal \$	6284.46	•
This notice was	s prepared and	signed atBALT	IMORE, MD		<u> </u>	, on th	is,
the <u>21st</u> da	y ofJan	uaդ <b>y</b> 93					ğı,
Signature for	L. RIVERA	L. Howard.	Title		EVENUI	E OFFICER 3525	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)



ptice of Tax Lien

United States
vs.

o. 1913

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the earne efter demend, the emount (including any interest, addillonel amount, eddition to tax, or assessable penelty, logether with any costs that mey accrue in eddition thereto) shall be ellen in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specificely fixed by lew, the ilen imposed by section 6321 shell arise at the time the essession of the second of the s

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as egainst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretery.

#### (1) Place For Filing Notice; Form.—

 Plece For Filling - The notice referred to in sub ction (e) shell be filled-

(A) Under Stete Laws

(i) Real Property - In the cese of reel property, In one office within the State (or the county, or other governmental subdivision), as deelgneled by the lews of such State, in which the property subject to the lien is situiteted; and

the lien is situleted; end
(ii) Personal Property-in the cass of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmentel subdivision), es designeted by the lews ot such Stete, in which the property subject to the lien situeted; except thet Stete lew merely conforming to reenecting Federal lew establishing e national filling system does not constitute a second office for filling as designeted by the lews of such Stete; or
(B) With Clerk Of District Court-in the office of the

杨妍,紫雪春树,夏夏,夏夏时期

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the properly subject to lien is situeted, whenever the Stele has not by lew designeted one office which meets the

requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District.

of Columbie, if the property subject to the lien is situated in the District of Columbia. (2) Situs\_Of Property Subject\_To Lien. For purposas\_ot peregraphs (1) and (4), property shall be deemed to be elitested. (A) Real Property - In the case of real property, at its physical localion; or

14 July 197

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to in eubsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1913

(a) Refilling Of Notice.—For purposes of tible section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paregreph (2) during the required refiling period, such notice of lien shall be treated as fitse on the dete on which it is filled (in accordance with subsection (f) after the expiretion of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notics of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the cass of real property, and the fact of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of tan under subparagraph (A), the

Secretary received written information-(in-the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the Stats in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of ilen, the term "required refilling period" means-

(A) the one-year period anding 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lish.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a carifficate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Selisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordence with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (A) Disciosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	ider Inte	rnal R	evenue Laws	
District		Serial Numb	oer		For Option	al Use by Recording Offic	<u>e</u> •
Bi	ALTIMORE, I	MD	5293ø1	518			ដី
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes inst the followir een made, but nited States on	I, 6322, and 6323 of the (Including interest and Including interest and Including interest and Including I	nd penalties) hemand for paymere left. The lef	nave been lent of this is a lien in lionging to		CLERK, 93 FEB aueen 7	•
lame of Taxpay	yer Mary O	DDER		<u>:</u>		ECEI CIRCI -2	•
	RT 1 BOX 39 GRASONVILLI		<b>8</b> 5			ALMOS SALVANA SE ::OI HY ALMOS LING	#53} ●
below, unless	notice of lien is day following suc ).	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release	this notice as defined			•
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment (f)	
1Ø4Ø	12/31/85	281-20-7490	Ø8/24/92	Ø9/23/0	<b>7</b> 2	3818.10	X P L I
							el i a a
	· .	· · · -				· + ·	- •
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	3818.10	•
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on tl	his,
the d	ay ofJan	uaជម្ង 93					MSYT
Signature for	L. RIVERA	L. Houses!	Title		EVENUE 2-Ø1-3	OFFICER 525	_
(NOTE: Certif	cate of officer author	rized by law to take acknowled	gments is not essenti	al to the validity o	f Notice of F	ederal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1913

**United States** 

VS.

### Release of Tax Lien

Filed this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 19 \_\_\_\_\_\_ M.

and proper entry made in \_\_\_\_\_\_ Book No. \_\_\_\_\_\_, page \_\_\_\_\_\_\_ Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

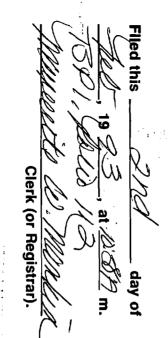
0

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District		Serial Number			For Optional Use by Recording Office
ΕA	LTIMORE, M	д	5293015	18	
(a) of the internation all statutory these taxes and the notice of international control of the	al Revenue Code additions. There additions has be ernal revenue ta horized to note ti	named taxpayer, the requirement to the requirement of the form of the form of the provided on released. The proper tilen was flied on the released to show the released to show the released to show the released.	the taxes listed be by Code section ( officer in the offic February 02	low and 5321 for e where	RECEIVED CLERK, CIRCUIT COURT 93 JUN -9 PH 12: 12 QUEEN ANNE'S COUNTY
lame of Taxpaye	MARY ODDE	R			TIVED COUT COU PH I2:
	T 1 BOX 30 RASONVILLE		85		OURT :: 12
COURT RECO Liber 1	RDING INFO Page 112	RMATION: UCC No. n/a	Serial No. 1913		
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day fo Refiling	or Unpaid Balance of Assessment
1040	12/31/85	281-20-7490	08/24/92	09/23/0	2 3818.10 *******
None of Elling	<u> </u>		_		
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 3818.10
	of <u>June</u> ,		MORE, MD		, on t
,					
Signature	0.11	0	Title		



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United States

#### **Excerpts From Internal Revenue Code**

666 (Y) (Rev. 1-91)

#### Sec. 6321: Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pay it any person lieble to pey any lax neglects or refuses to pay are eame after demend, the amount (including eny interest, didillonal amount, eddition to tax, or essessable penalty, together with any costs theil may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personel, belonging to Buch person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

#### (e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos

ed by section 6321 shall not be valid as against any purchas er, holder of a security interest, mechanic's lienor, or judge ment ilen craditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretery.

#### (1) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in sul eection (a) shall be filed-

(A) Under State Laws

(I) Reel Property - in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; end

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Siele (or line county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the iten le elluated; except that State lew merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district

in which the property subject to lien is situeted, whenever the

State has not by law designated one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbie.

> ##### 東大学 HATELERS STORY

...(2) Situs Of Property Subject To Lien - For purposes of peragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or inlangible, et the residence of the taxpayer at the time the notice of lien is tiled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e texpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain\_interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this section

(1) General Rule.—Unless notice of lien is refited in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of euch tien is also filed in eccordance with subsection (f) in the Stete in which such residence!

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall leave a certificate of release of any iten imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logeth-er with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch flen may be disclosed to any person who furnishes satisfactor written evidence that he has e right in the property subject to auch lien or intends to obtain a right in such property.

(7)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal F	Revenue Laws	
District		Serial Numb	per		For Option	onal Use by Recording Off	ice (
BA	ALTIMORE, N	ar	529302	171			
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the following the following the made, but nited States on for the amousts that may	, 6322, and 6323 of the (Including Interest and Including Interest and Ing-named taxpayer. De lit remains unpaid. The all property and rights into f these taxes, and accrue.	nd penalties) i emand for paym erefore, there i s to property be	nave been lent of this is a lien in lionging to		REC CLERK, CI 93 FE9 QUEEN AK	r 1 !
tamo or taxpay		CETINOON				RECE CORU B -2	•
	O BOX B1	1D 21619	·			E'S I	
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		COURT 10: 58 COUNTY	) ) <u>j</u>
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling	or	Unpaid Balance of Assessment (f)	_ (
1040	12/31/84	216-44-9104	Ø5/25/92	Ø6/24/		103703.97	•
1040	12/31/85	216-44-9104	03/16/92	Ø4/15/		99602.21	
1040	12/31/86 12/31/87	216-44-9104 216-44-9104	Ø3/16/92 Ø5/25/92	Ø4/15/9 Ø6/24/9		99153.93 81039.04	•
1040 1040	12/31/88	216-44-9104	Ø3/16/92	Ø4/15/		62926.57	
							V m
Place of Filing						<del></del>	`
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	To:	tal \$	446425.72	
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on	this,
the 28th d	ay ofJanı	ia <b>ilā.</b> 83					(
Signature for	<b>Q</b>	L. Honnes PAC	Title S		ANAGER 2-Ø1-6		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien (Rev. 10-2000) For Use by Recording Office Serial Number Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529302171 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of February 02 internal revenue tax lien was filed on 1993 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer GARY COLLINSON Residence P O BOX 81 CHESTER,, MD 21619 COURT RECORDING INFORMATION: Liber UCC No. Serial No. Page 112 n/a 1914 Last Day for Refiling Tax Period Date of Unpaid Balance Kind of Tax Ending Identifying Number Assessment of Assessment (a) (c) (d)(b) (e) (f)05/25/1992 06/24/2002 1040 12/31/1984 216-44-9104 103703.97 04/15/2002 1040 12/31/1985 216-44-9104 03/16/1992 99602.21 03/16/1992 04/15/2002 1040 12/31/1986 216-44-9104 99153.93 12/31/1987 1040 216-44-9104 05/25/1992 06/24/2002 81039.04 03/16/1992 04/15/2002 12/31/1988 1040 216-44-9104 62926.57

Baltimore, MD This notice was prepared and signed at \_ , on this,

CLERK OF THE CIRCUIT COURT

QUEEN ANNE'S COUNTY

CENTREVILLE, MD 21617

16th day of February

Signature

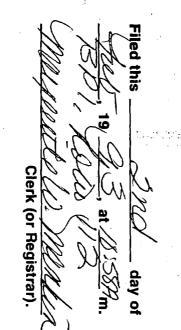
Place of Filing

Compliance Technical Support Title Manager

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Total

446425.72



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P

Jay & & Cash

1.5

United States

lo. 1915

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglecis or refuses to pey the seme efter demend, the emount (including eny interest, editional emount, eddition to tax, or assessable penalty, agether with any costs that mey accrue in eddition thereto) ehall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to euch person.

#### Sec. 6322. Period Of Lien.

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#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security ⊰Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The iten imposed by section 6321 shell not be velid as egeinst eny purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

#### (1) Place For Filling Notice; Form.-

(1) Place For Filing. The notice referred to in subsection (a) shall be filed.

(s) shall be filed (A) Under State Lews

(i) Real Property. In the case of real property, In one office within the Siete (or the county, or other governmentel subdivision), as dealgneted by the laws of such Stete, in which the property subject to the lien is situteted; end

(ii) Personal Property in the case of personal property, whether tengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), es designated by the lewe of such Stete, in which the property subject to the lien is, situeted; except the State taw merely conforming to reenecting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such Stete; or

es designeted by the laws of euch Stete; or
(B) With Clerk Of District Court in the office of the
clerk of the United States district court for the judicial district
tn which the property subject to lien is situated, whenever the
State has not by lew designated one office which meets the

requirements of subpersgreph (A), or

(C) With Recorder Of Deede Of The District Of Columble - In the office of the Recorder of Deede of the District of Columble, if the property subject to the lien is situated in the District of Columbia.

 (2) Situs Of Property Subject To Llen · For purposes of paregraphs (1) end (4), property shell be deemed to be situeted (A) Real Property · In the case of real property, et its physical location; or

(B) Personal Property in the case of personal property, whether tengible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of e corporation or pertnership shell be deemed to be the place at which the principal executive office of the businese is located, and the residence of e taxpeyer whose residence to without the United States shell be deemed to be in the Dietrict of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretery. Such notice shall be valid notwithetanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1915

(g) Refiling Of Notice.—For purposes of this section

(1) **General Rule.**—Unless notice of lien is reflied in the manner presorbed in paragreph (2) during the required refliing period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of tien reflied during the required refilling period shall be effective only.

(A) II-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(ii) in the case of real property, and the fact of refilling is enliered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lian under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, it enotice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days efter the expiration of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiting period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which

(1) Liability Satisfied or Unenforceeble - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releiting to ferms, conditions, and form of the bond and euretiee thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# M Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has e right in the property subject to such lien or intende to obtain a right in such property.

រាង៨៤

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	NOTICE	e of Federal Ta	ax Lien Un	aer inte	ernai F	sevenue Laws	
istrict	<del></del>	Serial Numl	per		For Optio	nal Use by Recording Office	=
ВА	LTIMORE, 1	10	529302	Ø85			•
notice is given assessed again lability has be avor of the Un his taxpayer	n that taxes ast the followir en made, but ited States on	, 6322, and 6323 of the (Including Interest a largenamed taxpayer. Do it remains unpaid. The all property and right int of these taxes, accrue.	nd penalties) is emand for paym erefore, there is to property be	nave been lent of this is a lien in lionging to		CLERK, C 93 FEB - OUEEN AI	<b>ji</b> )s
ame of Taxpayo	er JAY H :	EAROL S COHEN	· · · · · · · · · · · · · · · · · · ·			CEIVEL IRCUIT 2 AH	
		E, MD 21638-96	68			) 0: 50 17: 00:	
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given date, operate as a cert	on in column (e), dificate of release	this notice as defined			_ <u> </u> i1
Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	
1Ø4Ø	12/31/91	219-42-9584	Ø6/Ø1/92	Ø7/Ø1/	ø2	12250.05	ī
							<u> </u>
		•				:	
			, ,				
lace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	12250.05	 
his notice was	s prepared and	signed at <u>BALT</u>	MORE, MD			, on th	is,
	ay ofJan	ua <b>t9</b> /93		· 			
gnature for	<	L. Stower LA	Title		1ANAGEF 52-Ø1-6		

1915

**United States** 

VS.

### Release of Tax Lien

ile	d this				day of
4			, 19		М
וחכ	proper e	entry made in			
\$	_	Book No		, page	
{	( }				
	) )			Clerk (or I	łegistrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

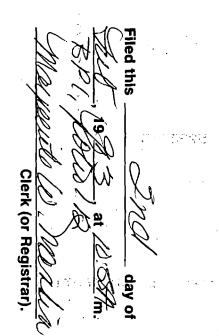
### Certificate of Release of Federal Tax Lien

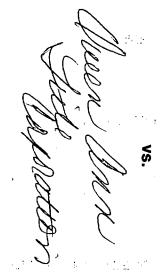
(a) of the intern for all statutory these taxes and the notice of in 19 93, is au taxes and additional forms.	al Revenue Code additions. There additions has be ternal revenue ta: thorized to note to lons.	named taxpayer, the requirement taxpayer, the requirement of the fore, the lien provided the released. The proper is the was filled on he books to show the released.	he taxes listed be by Code section ( officer in the offic ebruary 02	low and 6321 for e where	RECEIVED COURT CHERK, CIRCUIT COURT 93 APR 27 PH 1: 08
COURT RECO	ORDING INFO	MD 21638-960 DRMATION: UCC No.	Serial No.		COURTY
Kind of Tax	1 1 2 Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	r Unpaid Balance of Assessment
Place of Filing				·	
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 12250.05
This certificate w	of <u>April</u> ,		MORE, MD		, on
the <u>22nd</u> day					

CAT. NO. 60026]

Sub Las

Form 668(Z) (Rev. 4-84)





United States

### Excerpts From-Internal Revenue Code —

#### Sec. 6321. Lien For Taxes

if any person liable to pay any tax neglects or retuses to psy the same efter demand, the amount (including eny interest, udditional amount, eddition to tax, or essessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made end shell continue until the liability for the emount so essessed (or e judgment egainst the laxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of ispse of lime.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchas er, holder at a security interest, mechanic's lienar, or judge ment lien creditor until notice thereof which meete the require ments of subsection (f) has been filed by the Secretary.

#### თ Piace For Fillng Notice: Form.—

(1) Place For Filling - The notice referred to in aubsection (a) shall be flied-

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county- or other governmental subdivision), as designated by the lews of euch State, in which the property subject to: the tien is elluteted; and

(ii) Personal Property-in the case of personal roperty, whether tengible or intangible, in one office within the State (or the county, or other governmental aubdivision), es designated by the laws of auch Stele, in which the property subject to the lien is eliueted; except that Stele lew merely conforming to reenecting Federal lew establishing a netional filing eystem does not constitute a second office for filing as designeted by the lawe of such State; or (B) With Clerk Oi District Court in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the

requirements of subparegreph (A), or (C) With Recorder Of Deede Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbie, it the property subject to the ilen is sliveted in the District of Columbie.

501000 - 250 - 50 + 35

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shell be deemed to be elitueted-(A) Real Property - In the case of real property, at its physical locetion; or

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ax

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(B) Personal Property-In the case of personal property, whether tangible or intangible, et the residence of the taxpayer et the time the notice of lien to flied.

For purposee of peragreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the Dietrict of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of tew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1916

(g) Refiling Of Notice.—For purposee of this

(1) General Rule.—Unless notice of tien is refiled in the menner prescribed in paragreph (2) during the required refiling paried, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period chall be effective only-

(A) If-

(i) such notice of ilen is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, end the fact of retilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of fien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiting period" теале-

(A) the one-yeer period ending 30 days efter the expiration of 10 years efter the dete of the assessment of the tex, and

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall leaue a certificate of retease of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liebility Satisfied or Unenforceable - The Secretary finde that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with elt interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with auch requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be epecified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (6) Disciosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain a right in such property.

255

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	x Lien Un	der Inte	ernal F	Revenue Laws
District		, 7	Serial Numb	er		For Option	nal Use by Recording Office
BA	ALTIMORE,	MD		529301	517		
notice is give assessed again liability has be favor of the Un	n that taxes not the following en made, but alted States on for the amou osts that may	(including ng-named it remains all proper int of the accrue.	Interest ar taxpayer. De s unpald. The rty and rights ese taxes, a	e Internal Reve nd penalties) h mand for paym erefore, there is to property be and additional	nave been ent of this s a lien in longing to penalties,	TION	RECEIVED CLERK, CIRCUIT COURT 93 FEB - 2 AH 10: 50
	.ØØ3 THOMP STEVENSVIL		EK BOS P 21666-2				IVED DUIT COURT AM IO: 50
below, unless	notice of lien is ay following suc	refiled by	the date give	to each assessr n in column (e), ficate of release	this notice as defined		
Kind of Tax (a)	Tax Period Ended (b)	identifyi	ng Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)
741	12/31/89	52-1	520917	Ø9/23/91	10/23/	01	15412.18
	1				·		
Place of Filing				L			·
			CIRCUIT COUNTY MD 21	COURT	To	otal \$	15412.18
This notice was		-		MORE, MD			, on this
Signature for	L. RIVERA	L. X	lanner.	Title		REVENUE 52-Ø1-3	OFFICER 525

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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United

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglecte or refuses to pay he same after demand, the amount (including any interest, dditional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stales upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by eection 6321 shall arise at the lime the assessmeni is made and shall continue until the liability for the amount so assessed for a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of lime.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchasolder of e escurity interest, mechanic's lienor, or judgment lien creditor until notice thereof which meels the require-ments of subsection (f) has been filed by the Secretary.

#### m Place For Fillng Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Siele, in which the property subject to

the lien le eltutaled; and
(ii) Personal Property-in the case of personal rty, whether tangible or intengible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the ilen is situeted; except that State law merely conforming to reenecting Federal law establishing a national filing system does not constitute a second office for filing as designated by the lews of such Stete; or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the

State has not by law designated one office which meeta the requirements of subparagraph (A), or

(C) With Recorder Of Deede Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

> NO DINELLA

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of tien is filed

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a laxpayer whose residence is without the United Stales shall be deemed to be in the Diatrict of Columbia

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithslanding eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period shell be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refiling le enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the laxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the Stale in which such residence i

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax. and

(B) the one-year period ending with the expiration or 10 years after the close of the preceding required refilin period for such notice of lish.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall lesus a certificate of release of any lish imposed with respect to any internal revenue tax not later than 30 days after the da on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethor with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Secrelary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with eli interest in respect thereof, within the time prescribed by law (includin any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (6) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding tien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch lien or inlends to obtain e right in such property.

for K. LOAR

Department of the Treasury - Internal Revenue Service

	1 222		•				
(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	rnal F	Revenue Laws	
District	•	Serial Numb	per		For Optic	onal Use by Recording Offic	: <del>0</del>
BA	ALTIMORE, N	10	5293025	524			
As provided by notice is given assessed againg liability has be favor of the Utthis taxpayer	y sections 6321 en that taxes nst the followir een made, but nited States on	I, 6322, and 6323 of the (including interest are ng-named taxpayer. De it remains unpaid. The all property and rights into of these taxes, a	nd penalties) hemand for paymere learning to the paymere learning to the property be	nave been lent of this is a lien in clonging to		CLERK, CIRCUIT COURT  93 FED 11 AM 10: 10  00EEN ANNE'S COUNTY	<b>ÿ</b> þ
Name of Taxpay	er CARL C STENGER (	STENGER				ANTHE CIRCU	
						S C S C S NED IVED	
	504 WASHING CHESTERTOWN	GTON AVE N, MD	39	·	<del></del>	ΛΕρ cohut. 11): VED VIII	
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			
Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refilling	or -	Unpaid Balance of Assessment <i>(f)</i>	
94Ø 72Ø 72Ø 72Ø 72Ø 72Ø 72Ø	12/31/90 Ø9/30/89 12/31/89 Ø3/31/90 Ø6/30/90 Ø9/30/90 12/31/90 Ø3/31/91	52-0576799 52-0576799 52-0576799 52-0576799 52-0576799	11/23/92 11/09/92 11/09/92 11/09/92 11/09/92 11/09/92 11/09/92 11/09/92	12/23/2 12/09/2 12/09/2 12/09/2 12/09/2 12/09/2 12/09/2	12 12 12 12 12 12	452.47 591.69 994.03 930.56 658.45 505.80 684.84 773.16	ji t
		,				•	
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	5591.00	
This notice wa	as prepared and	signed atBALTI	MORE, MD			, on t	his,
the <u>4th</u> d	lay of <u>Feb</u>	ry <b>49</b> <u>93</u>	• .				
Signature	K. LOAR	L. Hoarand	Title		EVENUE 2-Ø1-1	E OFFICER	

(NOTE: Certificate of officer aut 22ed by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1917

**United States** 

VS.

Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_, 19\_\_\_\_\_M.,

and proper entry made in \_\_\_\_\_\_

\_\_\_\_\_\_ Book No. \_\_\_\_\_\_\_, page \_\_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Ø

Department of the Treasury - internal Revenue Service

(Rev. April 1984)

District

Signature

### Certificate of Release of Federal Tax Lien

Serial Number

COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. n/a n/a n/a 1917    Kind of Tax (b)   Co   Co   Co   Co   Co	
n/a         n/a         n/a         1917           Kind of Tax (a)         Tax Period Ended (b)         Identifying Number (c)         Date of Assessment (d)         Last Day for Refiling (e)           940         12/31/90         52-0576799         11/23/92         12/23/02           720         09/30/89         52-0576799         11/09/92         12/09/02           720         12/31/89         52-0576799         11/09/92         12/09/02           720         03/31/90         52-0576799         11/09/92         12/09/02           720         06/30/90         52-0576799         11/09/92         12/09/02           720         09/30/90         52-0576799         11/09/92         12/09/02           720         12/31/90         52-0576799         11/09/92         12/09/02           720         03/31/91         52-0576799         11/09/92         12/09/02           720         03/31/90         52-0576799         11/09/92         12/09/02           720         03/31/91         52-0576799         11/09/92         12/09/02           720         03/31/91         52-0576799         11/09/92         12/09/02	
Kind of Tax         Ended (b)         Identifying Number (c)         Assessment (d)         Refiling (e)           940         12/31/90         52-0576799         11/23/92         12/23/02           720         09/30/89         52-0576799         11/09/92         12/09/02           720         12/31/89         52-0576799         11/09/92         12/09/02           720         03/31/90         52-0576799         11/09/92         12/09/02           720         06/30/90         52-0576799         11/09/92         12/09/02           720         09/30/90         52-0576799         11/09/92         12/09/02           720         12/31/90         52-0576799         11/09/92         12/09/02           720         12/31/90         52-0576799         11/09/92         12/09/02           720         12/31/90         52-0576799         11/09/92         12/09/02           720         03/31/91         52-0576799         11/16/92         12/16/02	•
940         12/31/90         52-0576799         11/23/92         12/23/02           720         09/30/89         52-0576799         11/09/92         12/09/02           720         12/31/89         52-0576799         11/09/92         12/09/02           720         03/31/90         52-0576799         11/09/92         12/09/02           720         06/30/90         52-0576799         11/09/92         12/09/02           720         09/30/90         52-0576799         11/09/92         12/09/02           720         12/31/90         52-0576799         11/09/92         12/09/02           720         03/31/91         52-0576799         11/16/92         12/16/02	Unpaid Balance of Assessment
720         Ø9/3Ø/89         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         12/31/89         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         Ø3/31/9Ø         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         Ø6/3Ø/9Ø         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         Ø9/3Ø/9Ø         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         12/31/9Ø         52-Ø576799         11/Ø9/92         12/Ø9/Ø2           720         Ø3/31/91         52-Ø576799         11/16/92         12/16/Ø2	
	452.47 591.69 994.03 930.56 658.45 505.80 684.84 773.16
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This certificate was prepared and signed at BALTIMORE, MD	5591. ØØ

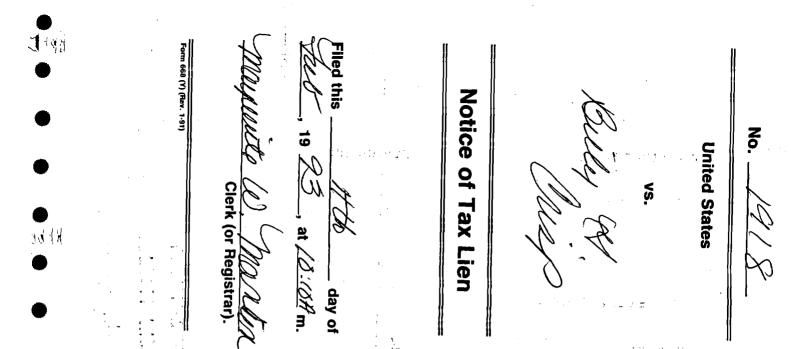
Title

CAT. NO. 60026]

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409) Form 668(Z) (Rev. 4-84)

For Optional Use by Recording Office



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or reluses to pay the same after demend, the emount (including eny interest, additional emount, addition to tax, or assessable penalty, together with eny costs thet may accrue in addition thereto, shell be a tien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother deteris specifically fixed by lew, the lien Imposed by section 6321 shell eries et the time the assessment le made and shall continue until the liebility for the emount so assessed (or e judgment egeins) the texpeyer erising out of such liability) is eatisfied or becomes unenforceeble by reeson of lapse of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

#### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien imposed by section 6321 shell not be velid as egeinst any purchaser, holder of e security interest, mechanic's lienor, or judger, holder of the property interest, mechanic's lienor, or judger, holder of the property which meets the requirement lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### <sub>(i)</sub> Place For Filing Notice; Form.

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-

(e) eheil be riled.

(A) Under Stete Lews

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as designated by the lews of such Stele, in which the property subject to the lien is eltuteled; and

the lien is eltitieled; and
(II) Personal Property-in the case of personal property, whether lengible or intangible, in one office within the Siele (or the county, or other governmental eubdivision), as designeted by the lewe of such Siete, in which the property eubject to the lien le situated; except that State law merely conforming to reenacting Federal law establishing e national tiling system does not constitute e second office for filing as designated by the lews of euch State; or (B) Wilh Clerk Of District Court-in the office of the the United States district court for the judicial district.

20 40 300

clerk of the United Stelee district court for the judiciel district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, it the property subject to the lien is eliusted in the District of Columbia

(2) Silus Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be eltueled-(A) Reel Property In the cese of reel property, et its physical focation; or

(B) Personal Property-in the case of personal property, whether langible or intengible, et the residence of the taxpayer at the time the notice of lian is filed.

For purposes of paregreph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a laxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of iten shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such ratiling parted.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be affective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lish is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the da

(1) Liability Setletted or Unenforceable · The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or
(2) Bond Accepted There is furnished to the Se-

cretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereot, within the time prescribed by tew (includin any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form or the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

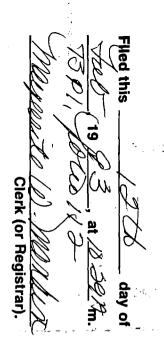
(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right to the property subject to such lien or intends to obtain a right in such property.



Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Ur	nder Inter	rnal Re	evenue Laws	;
District		Serial Numb				l Use by Recording Off	
B	ALTIMORE, I	MD	529302	355			
notice is give assessed agai liability has be favor of the Unit this taxpayer	en that taxes nst the followir een made, but nited States on for the amou	1, 6322, and 6323 of the (including interest and including interest and including interest and including interest and rights and of these taxes, a accrue.	nd penalties)   emand for paym erefore, there s to property be	have been nent of this is a lien in elonging to		CLERK CIRCUIT COURT 93 FEB   1 AM 10: 10	ji )
		·L				S.E.S. V I VEIA	
	BOX 71 B CHESTER, M	D 21619-0071				A LKINOS S.: OI :OI HV	
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e).	this notice		~ ~	10
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)		Unpald Balance of Assessment <i>(f)</i>	
1040 1040 1040 1040 1040 1040	12/31/86 12/31/87 12/31/88 12/31/89 12/31/90 12/31/91	222-18-1391 222-18-1391 222-18-1391	08/24/92 11/02/92 09/07/92 08/10/92 08/10/92 08/10/92	Ø9/23/2 12/Ø2/2 10/Ø7/2 Ø9/Ø9/2 Ø9/Ø9/2 Ø9/Ø9/2	92) 92 92 92	12981.36 20453.63 18074.44 14215.87 7100.14 10232.20	
							h)
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tots	al \$	83Ø57.64	d:
This notice wa	s prepared and	signed atBALTI	MORE, MD			, <b>on</b> 1	this,
the <u>2nd</u> d	ay ofFebi	- P 1 1	Title	 	INAGER		
for	•	J. Hoars Car	s		Ø1-69°	77	

(NOTE: Certificate of officer aut zed by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Mandenard

Notice of Tax Lien

No. 1919
United States

VS.

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liabla to pay eny tax neglects or refusas to pay the sema attar damand, the emount (including eny interast, diditional amount, eddition to tax, or assassabla penelty, together with eny costs that may accrue in eddition thereto; shall be ellen in fevor of the United Stetes upon all property and rights to property, whether rest or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed (or a judgment against the texpeyer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

## (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien imposed by section 8321 shall not be veild as egeinst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until nolice thereof which meets the requirements of subsection (f) has been filled by the Sacretary.

#### n Place For Filing Notice; Form.—

(1) Pisce For Filing - The notice referred to in subsection (e) shall be filed-

e) snall de filed-(A) Under Stete Lews

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by tha lews of euch Steta, in which the property subject to the lien is eliuteted; end

(ii) Personal Property-In the case of personal property, whether tengible or intengible, in one office within the Siete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the iten is elluated; except that Siele lew merely conforming to reenecting Federal law establishing a national filling system does not constitute a second office for filling as designeted by the lews of such Siele; or

as designated by the laws of such Siele; or
(B) With Clerk Of District Court-in the office of the clerk of the United Sietes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recordar of Deeds of the District
of Columble, if the property subject to the lien le eliusied in the
District of Columble.

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(2) Situs Oi Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deamed to be situated-(A) Real Property - In the case of real property, et lie physical locallon: or

(B) Personal Property-In the case of personal property, whether tengible or intengible, et the residence of the laxpeyer et the time the notice of tien is filed.

For purposes of peragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal axecutive office of the business is located, and the residence of a taxpeyar whosa residence le without the United Stales shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Buoh notice shall be valid notwithstending env other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securilles
- 2. Motor vahiclea



Lien # 1919

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the mannar prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is fited (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior hotice of lien was filed, and.

(ii) in the case of real property, and the fact of refilling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpeyer's residence, if notice of such lien is also filled in accordance with subsection (f) in the State in which such residence! located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-yeer period ending 30 deve eftar the axpiration of 10 years after the deta of the assessment of the tax, and

(B) the one-year pariod ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

### Sec. 6325. Release Of Lien C. Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall leave a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with eff interest in respect thereof, has been fully satisfied or has become lecelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such\_time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and sureties thereon, as may be specified by such acceptance.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstending lien,-if notice of ilen has been filed pursuant to section 6323(f), the amount of the outstending obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intende to obtain e right in such property.

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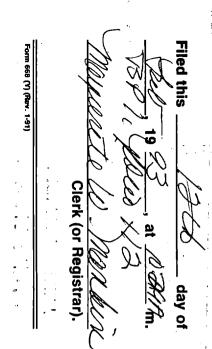
Department of the Treasury - Internal Revenue Service

lev. January 1991)	NOTIC	e of Fe	ederai ia	ıx Lien Un	der Inte	rnal	Revenue Laws		
strict			Serial Numb	per		For Opt	For Optional Use by Recording Office		
BA	ALTIMORE, 1	ųD	529302561						
otice is give ssessed agal ability has be ever of the Ur als taxpayer	en that taxes nst the followir een made, but nited States on	(including ng-named it remains all proper int of the	j Interest ar taxpayer. De s unpald. Th rty and rights	e Internal Revend penalties) is mand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 FEB 12 AM 10: 29		
Name of Taxpayer PROSPECT YACHT MAINTENANANCE INC a CORPORATION							RECEIVED COURT CIRCUIT COURT B 12 AM 10: 29		
	RT 4 BOX 7: CENTREVILLE		ST 21617-98	Ø4	ł		777		
below, unless	notice of lien is lay following suc ).	refiled by	the date give	to each assessr n in column (e), ficate of release	this notice as defined		Hanald Balance		
(Ind of Tax (a)	Tax Period Ended (b)	ldentifyl	ng Number	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpald Balance of Assessment		
941	12/31/90	52-1	525875	Ø4/Ø1/91	Ø5/Ø1/	Ø1	946.43		
					· .				
	· <u>.</u> .	·		3	-				
ace of Filing	QUEEN		E CIRCUIT S COUNTY MD 21	COURT	To	tal \$	946.43		
his notice wa	s prepared and	signed at	BALTI	MORE, MD			, on thi		
ie <u>4th</u> d	ay ofFeb	Ţ ḥ# <b>@</b> . X	<u>93</u> .						

(NOTE: Certificate of officer autilized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668



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United States

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey the same efter demand, the amount (including eny interest, additional emount, addition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon ell property and rights to property, whether reel or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien Imposed by section 6321 shell arise at the time the assass-isent is made and shell continue until the liability for the amount so essessed (or e judgment egeinet the taxpeyer erteing out of such liability) is settlefied or becomes unenforceable by reeson of lepse of lime.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

#### (e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And

Judament Lien Creditors.—The lien Imposed by section 6321 shall not be velid as against any purcheser, holder of a security Interest, mechanic's lianor, or Judoment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Piace For Filling Notice; Form.—

(1) Place For Fiting - The notice referred to in eubsection (a) shall be filed-(A) Under Siete Lews

(I) Real Property - in the case of real property, in one office within the Stete (or the county, or other governmentel subdivision), as designated by the laws of euch Stete, in which the property subject to

the lien is eltuteted; and
(ii) Personal Property-in the case of personal property, whether tengible or intengible, in one office within the Slete (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is eliuated; except that State lew merely conforming to reenacting Federal lew establishing a national filing eystem dose not constitute a second office for filing

as designeted by the lews of such State; or
(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district In which the property subject to tien is situeted, whenever the Stete has not by lew designeted one office which meets the

caquirements of subperagreph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia

> $\tilde{c}_{ijk}(\tilde{a}_i + \tilde{a}_i)$  is 14. 44. GAN. 1. P.

(2) Silus Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be silueted-(A) Real Property - in the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer at the time the notice of tien is filed.

For purposee of peragraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is tocated, and the residence of è taxpayer whose residence le without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filled (in accordance with subsection (f) after the expiration of such refiling period.

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(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

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(e) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of eny lien imposed with respect to any internal revenue tax not leter than 30 days efter the day

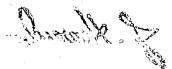
(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logethhas become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (includin any extension of such time), and that is in accordance with euch requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (b) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation ascured by such lien mey be disclosed to any person who furnishes satisfactor written evidence that he has e right in the property subject to euch lien or intende to obtain a right in auch property.



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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Revenue	Laws		
District		Serial Numb	per		For Optional Use by Recording Office			
BA	ALTIMORE, (	MD:	529302	779		排門店		
notice is give assessed again liability has be favor of the Un	n that taxes not the following the made, but alted States on for the amounts that may	<u>.</u>	nd penalties) i emand for paym lerefore, there i s to property be	ent of this s a lien in longing to	93FEB 12 AMIO: 29 QUEEN ARRE'S COURTY	RECEIVED		
vaille oi Taxpay	a ALLEN	FAIRBROTHER			77Y	<del>5</del>		
	.34 CRANE : CHURCH-HILI	5WAMP-RD _, MD- 21623-01	34			in • •		
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		•		
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)	Unpaid Bal of Assessi (f)			
1040	12/31/88		11/09/92	12/09/0		3.75 kV		
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						ă i		
Place of Filing			<u></u>		:			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tota	1 \$ 25841	8.86		
This notice was	s prepared and	signed atBALTI	MORE, MD			, on this,		
the <u>8th</u> da	ay ofFebr	145 y 93				B¢ i		
Signature for		L. Howard	Title S		NAGER -Ø1-6999			

This document shows that we have mailed a Certificate of Release of Federal Tax Lien to the place of filing shown on the front of this form.

There is no need to contact the Internal Revenue Service regarding this document. It is a copy for your records.

#### KEEP THIS DOCUMENT IN A SAFE PLACE

This document may be helpful in answering future questions about the filing and release of the Notice of Federal Tax Lien.

Este documento muestra que hemos enviado por correo un Certificado de Relevo de Gravamen del Impuesto Federal, en el área de radicación (presentación) que se muestra en la parte de al frente de ésta forma.

No es necesario que se comunique con el Servicio de Impuestos Internos (IRS) sobre este documento. Esto es una copia para sus récords (archivos).

#### -GUARDE-ESTE-DOCUMENTO EN UN LUGAR SEGURO

Este documento puede servirle mas adelante para contestar preguntas futuras acerca de su radicación (presentación) de Relevo de Gravamen del Impuesto Federal.

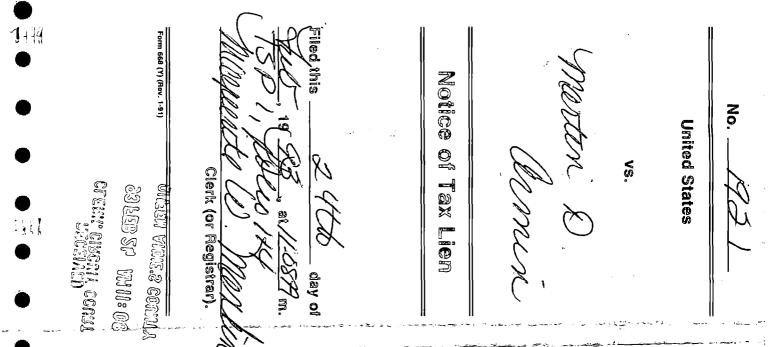
(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:			erial Number		For Us	e by Recording Office
	ESS/SELF EMPLO ne:(410) 962-18		52930277	9		
of the Internal additions. The additions has internal revenu 1993 these taxes ar Name of Taxp	Revenue Code has erefore, the lien pro- been released. The ue tax lien was filed , is authorized to no	satisfied the taxes I vided by Code section proper officer in the on Febru te the books to sho	uirements of section 6 isted below and all ston 6321 for these taxe office where the noary 12 with the release of this	atutory es and tice of		RECEIVED CLERK, CIRCUIT COURT O1 JAN -2 PM 1: 15 OUEEN ANNE'S COUNTY
Residence Liber Pa	CHURCH H	E SWAMP RD ILL, MD 2162 RECORDING IN Serial No.				) COURT <b>I: 15</b>
	/a n/a	1920				
Kind of Tax	Tax Period Ending (b)	Identifying Numb	Date of Assessment (d)	Re	Day for efiling	Unpaid Balance of Assessment (f)
1040 1040 1040 1040 *****	12/31/1988 12/31/1989 12/31/1990 12/31/1991 ******	217-56-4473 217-56-4473 217-56-4473 217-56-4473 ******	11/09/1992 11/09/1992 11/09/1992	12/0 12/0	09/2002 09/2002 09/2002 09/2002 *****	5463.75 5514.28 8600.37 6270.46
	• • · · · · ·					er e
Place of Filing	CLERK QUEEN	OF THE CIRC ANNE'S COUN EVILLE, MD 2	TY		Total	\$ 25848.86
This notice wa	as prepared and since $\frac{d}{d}$ day of $\int_{0}^{0}$	_	Baltimore, MD	)		, on this,
Signature		shle	Title Com		ce Techn	ical Support



#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the seme efter demend, the emount (including eny interest, additional emount, eddition to tax, or essessable penalty, together with eny costs thet may eccrue in eddition thereto) shall be ellan in fevor of the United Stetes upon ell property end rights to property, whether reel or personal, belonging to such person.

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(1) Piece For Filing The notica referred to in subsection (e) shell be filed.

(A) Under Stete Lews

(i) Real Property - In the case of real property, In one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situteled; and

(ii) Personel Property-in the cese of personel property, whether tangible or intengible, in one office within the Steta (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which tha property subject to the lien is situeted; except that Stete lew meraly conforming to rannecting Federel lew establishing a netional filling system does not constitute a second office for filling as designated by the lews of such Stete; or

as designated by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the
clerk of the United Stetes district court for the judicial district
in which the property subject to lien is situeted, whenever the
Stete has not by lew designated one office which meets the

requirements of subperegreph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columbie, if the property subject to the lien is situeted in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shall be deemed to be situeted(A) Real Property - In the case of real property, et its physical location; or

(B) Personel Property. In the case of personel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is flied.

For purposes of paregreph (2) (B), the residence of e corporetion or pertnership shell be deemed to be the place et which the principel executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

\_ Motor vehicles\_\_



Lien # 1921

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refiling period, euch notice of ilen shall be treeted as filled on the dete on which it is filled (in eccordence with subsection (f) efter the expiration of such rafiling period.

(2) Place For Filing.—A notice of Ilen refiled during the required refiling period shall be effective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

 (B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" means-

 (A) the one-year period ending 30 deys efter the expiretion of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for euch notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days effer the day

(1) Liability Setisflad or Unenforceabte - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been tully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond that is conditioned upon the peyment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by iew (including any extension of such time), and that is in eccordance with such requiremente releting to terms, conditions, and form on the bond end sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien, if notice of lien has been filled pursuant to section 6323(f), th amount of the outstanding obligetion secured by such limey be disclosed to any person who furnishes satisfactor written evidence that he has e right in the property subject to euch lien or intends to obtain e right in such property.

Duran Hill From Mary

Form 668 (Y) (Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

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strict		Serial Num	ber	}	For Optio	nal Use by Recording Office
BA	LTIMORE, M	םו	529 <b>3</b> Ø37	794		
itice Is give sessed agal bility has be vor of the Ur is taxpayer	en that taxes nst the following een made, but nited States on	1, 6322, and 6323 of the control of these taxes, accrue.	nd penalties) is emand for paym nerefore, there is s to property be	nave been lent of this is a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 FEB 24 AM 11: 08
	yer MARTIN					NED COURT NH 11: 08 NE'S COUNTY
	T 2 BOX 31 RASONVILLE	. MD 21638-97	10	}		3 8 CT
pelow, unless shall, on the d n IRC 6325(a)	notice of lien is lay following such ).  Tax Perlod	RMATION: With respect refiled by the date give the date, operate as a cert	en in column (e), tificate of release	this notice as defined Last Day fo	or	Unpaid Balance
nd of Tax (a)	Ended (b)	IdentifyIng Number	Assessment (d)	Refillng (e)		of Assessment
6672	12/31/89	212-60-0576	Ø5/25/92	Ø6/24/Ø	2	26307.68
	N.					
ice of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	26307.68
is notice wa	is prepared and	signed atBALTI	MORE, MD			, on this
e <u>19th</u> d	ay of <u>Febr</u>	<u>ца<b>т9</b>у 93</u>			-	
nature		P 11 1	Title	MA	NAGER	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

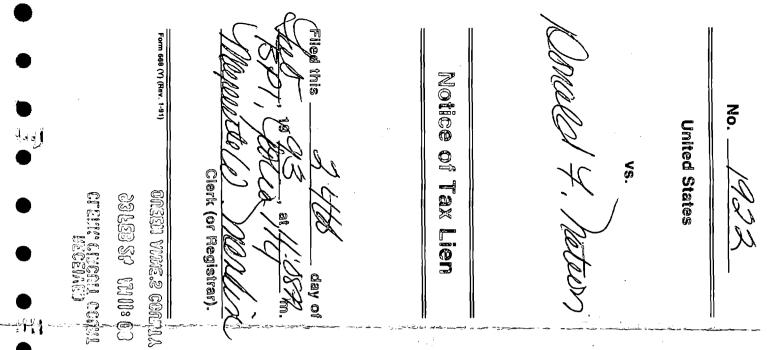
Show alle

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

### Certificate of Release of Federal Tax Lien

District		Serial Numi	ber		For	Use by Recording Office
Delaware /	Marvland	529303				
I certify that as of the Internal all statutory ac taxes and add notice of Intern	Revenue Code hadditions. Therefore the code had the code had the code had revenue tax lies authorized to recode had reco	name taxpayer, the requave been satisfied for the re, the lien provided by Creleased. The proper offen was filled on Februate the books to show	irements of section taxes listed below the code section 6321 icer in the office ary 24th	ow and for for these where the		CLERK. CIRCUIT COURT 96 JUL 24 AH 9: 42 OUEEN ANNE'S COUNTY
Name of Taxpa	-					AM TIVE
~~	Martın I	O. Armin	·			COURT 9: 4.2 COURT
Residence	RT 2 Box Grasonv:	< 31 ille, MD 21638-97	10			JRI L2
		C No. Serial	No.			
Kind of Tax (a)	Tax Period Ended (b)	tdentifying Number (c)	Date of Assessment (d)	Last Da Refili (e)	ing	Unpaid Balance of Assessment (f)
6672	12/31/89	212-60-0576	05/25/92	06/24/0	)2	\$26,307.68
				·		
Place of Filing	Oueen An	the Circuit Court ne's Countv lle MD 21617	<u> </u>		Total	\$ 26,307.68
This notice was	prepared and si	Baltimore	, MD			on this,
the 18th day	of JULY	, 19 <u>_96</u>				
Signature	us An		Title	Chief,	SPf	
(NOTE: Ourtificate of of C.B. 409)	officer authorized by its	Le acknowledgments is not	essential to the validity	of Certificate of Re	elease of Fe	deral Tax lien Rev. Rul. 71-466, 1971-2



#### Excerpts From Internal Revenue Code

#### Sec. 6321, Lien For Taxes

it eny person liabia to pey any tax neglects or refuses to pay tha sama after damand, tha amount (including any intarast, additional emount, addition to tax, or assassebla penelty, together with envicosts that may accrue in addition thereto) shall be a lian in favor of the United Statas upon all property and rights to proparty, whether reel or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unlass anothar data is specifically tixad by law, tha lian Imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liebility for the amount so assessed (or a judgment egainst the texpayer arising out of such liability) is satisfied or becomes unanforceabla by raason of lapsa of time.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors. And

Judgment Lien Creditors.—The Han Imposad by section 6321 shall not be valid as against any purchasar, holder of a security interest, machanic's lianor, or judgmant lien creditor until notica thareof which maats tha raquiraments of subsection (f) has been filed by the Secretery.

#### Place For Filing Notice; Form.—

(1) Place For Filling - The notice raterred to in subsection (a) shall be filled-

(A) Undar State Lews
(I) Real Property - In the case of real property, In one offica within tha Stata (or tha county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lien is situteted; and

(ii) Parsonal Property-In the case of parsonal proparty, whathar tengible or intengible, in one office within the Slata (or the county, or other governmental subdivision), as designeted by the laws of such Steta, in which the property subject to the lien is situated, except that State lew marely conforming to reenecting Fadaral law esteblishing a national filing system does not constitute a second office for filing as dasignated by the lews of such State; or

(B) With Clerk Of District Court-in tha offica of tha clark of the United Steles district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by lew designated one office which meats the

requiraments of subparegraph (A), or
(C) With Racordar Of Daeds Of The District Of Coimble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in the District of Columbia

(2) Situs Of Property Subject To Lian - For purposes of paragraphs (1) and (4), property shall be daamed to be situated-(A) Reel Proparty - In the cese of reel property, at its physical

(B) Personal Proparty-in tha case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed,

For purposes of peregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be tha pleca at which the principal axecutive offica of the business is located, and the residence of a taxpeyer whose residence is without the United Statas shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notica shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahicles



(g) Refiling Of Notice.—For purposas of this

(1) General Rule.—Unless notice of lian is refited in the menner prescribed in paregraph (2) during the required rafiling pariod, such notice of lian shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after tha axpiration of such rafiling period.

(2) Place For Filing.—A notice of the ratiled during the required rafiling period shall be affective only-

(A) If-

(i) such notice of lien is reflied in the office in which tha prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is antered and recorded in an index to the extant required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary recaived writtan informetion (in the manner prescribed in ragulations issued by the Secretary) concerning e change in the taxpaver's rasidenca, if notice of such lian is also filed in accordance with subsection (f) in the State in which such residence if

(3) Required Refiling Period.—In the cese of any notice of lian, tha term "required raffling period"

(A) the one-yeer period ending 30 days efter the expiretion of 10 years efter the dete of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for such notice of lian.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulationa as the Secretary may prescribe, the Secretary shall lesue e certificate of ralease of eny lien imposed with respect to eny internal revenue tax not later than 30 deys after the de-

(1) Liability Setisfied or Unanforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully satisfied or has become lagelly unenforceabla; or

(2) Bond Accapted-There is furnished to the Secretary end accepted by him a bond that is conditioned upon tha peymant of the amount assessed, together with ell interest In respect theraof, within the time prescribed by lew (including any extension of such time), and that is in accordance with auch-requiramants-releting-to-terms, conditions, and form of the bond end sureties thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (N) Disclosure of Certain Returns and Return information For Tax Administration Purposes .-

(2) Disclosura of amount of outstanding lien,-if notice of then has been filed pursuent to section 6323(f), th amount of the outstanding obligation secured by such it mey be disclosed to any person who furnishes setisfactory written evidence that has e right in the property subject to such tien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

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(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	rnal Re	venue Laws	
District		Serial Numl	per		For Optional	Use by Recording Office	_ (
BA	LTIMORE, M	ובי	5293Ø3827				17.
notice is give assessed again liability has be favor of the Ur	en that taxes not the following the made, but nited States on for the amounts that may		nd penaltles) hemand for paym perefore, there less to property be	nave been lent of this is a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 FEB 24 AM II: 08 QUEEN ANNE'S COUNTY	
Residence P G	O BOX 153 RASONVILLE RELEASE INFO		t to each assessr			AM II: 08	frf
	ay following suc	h date, operate as a cert					_
Kind of Tax (a)	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)		npald Balance of Assessment (f)	_ •
6 <b>67</b> 2	12/31/90	280-58-3968	Ø7/2Ø/92	Ø8/19/Ø	2	17462.23	N F F I
						<del>-</del> .	
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT 617	Tot	al \$	17462.23	- •
	s prepared and	oigiida at	MORE, MD			, on thi	•
	ay ofFebr	_u,afgy93					# # # # •
Signature for	•	L. Hoarand	Title		NAGER -Ø1-6999	7	_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 109)

Form 668



Notice of Tax Lien

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Vo. /// C

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the seme efter demend, the emount (including eny interest, gadditionel emount, eddition to lax, or assessable penelty, together with any costs that mey accrue in eddition thereto) shall be a lian in favor of the United States upon all property and rights to property, whether real or personel, belonging to such parson.

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liebility for the amount so essessed (or a judgment against the taxpeyer erising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

"Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egeinst any purchasar, holdar of a security Intarest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Secretery.

#### η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-(A) Under State Lews

(i) Reel Property - In the case of real property, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situtated; and

(II) Personel Proparty-In the case of personal proparly, whether tangible or intengible, in one office within the State (or the county, or other govarnmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is situated; except that Stata law maraly conforming to reenacting Federal lew esteblishing e netional filling system does not constitute e second office for filling es designated by the lews of such Stete, or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by lew designated one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recordar of Deeds of the District
of Columble, if the property subject to the lien is situeted in the
District of Columbie.

T2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situeted.

(A) Rael Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tenglible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is loceted, and the residance of a taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretery. Such notice shall be veild notwithstanding any other provision of tew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1923

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dale on which it is tiled (in accordence with subsaction (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period shall be effective only

(A) If-

(i) such notice of tien is reflied in the office in which the prior notice of lien was flied, and

(ii) In the case of reel property, end the fect of refilling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such flen is also filled in eccordence with subsection (f) in the Stele in which such residence I located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required retilling period" means-

 (A) the one-year period ending 30 deys efter the expiretion of 10 years efter the dete of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 yeers efter the close of the preceding required refilling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability SetIsfled or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setIsfled or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond end sureties thereon, as mey be specified by such requietlons.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding ilen,-if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such ill may be disclosed to any person who furnishes setistactor, written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. January 1991) Serial Number For Optional Use by Recording Office District BALTIMORE, MD 529303906 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer WILLIAM L ONDERDONK Residence FO BOX 349 CASTLE MARINA RD T 1 CHESTER, MD 21619-0349 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of **Unpaid Balance** Last Day for Kind of Tax Ended Identifylna Number Assessment Refilling of Assessment **(f)** (a) (b) (c) (d) (⊖) 1240 12/31/90 145-24-7478 11/18/91 12/18/01 20778.16 Place of Filing CLERK OF THE CIRCUIT COURT Total 20778.16 QUEEN ANNE'S COUNTY CENTREVILLE, ΜD 21617 This notice was prepared and signed at \_\_\_\_BALTIMORE, MD

the <u>19th</u> day of <u>Februatgy</u> 93

Signature

for

L. Hoarustes

Title

MANAGER 52-Ø1-6999

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

SAURO BULLEYALIS, CASA, CALERONS EBURTO ÉS VALUE (C. 1907). PRES DE LO COLONIA DE LA C

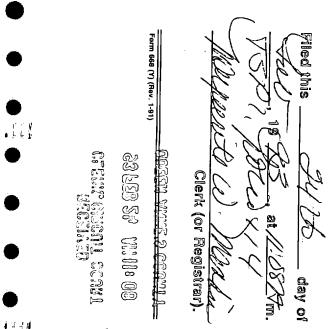
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Nev. 5-54)		00.	·····outo ·	111010430	011040	iui it	
District	-		Serial Numb	er		For	Use by Recording Office
	BALTIMORE,	MD		529300	3906		
of the Internal all statutory ad taxes and add notice of Intern	to the following- Revenue Code had tons. Therefor itions has been in the following the	ave been so e, the lien released. To on was filed	atisfied for the provided by C he proper office on	taxes listed belo ode section 6321 cer in the office February	ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 95 SEP 19 AM 9: 14
Name of Taxpa	yer WILLIAM	L ONDE	RDONK				CEIVED ROUIT ( 9 AM !
Residence	PO BOX 349 CHESTER, N		E MARINA 19-0349	RD T 1			COUNTY 9:1,4 COUNTY
COURT REC	CORDING INF Page 114	UC	ON: C No. n/a	Serial No 1923	۵.		
Kind of Tax (a)	Tax Period Ended (b)		ng Number (c)	Date of Assessment (d)	Last Da Refili <i>(e)</i>	ng	Unpaid Balance of Assessment (f)
1040	12/31/90 ******		-24-7478 *****		12/18 *****		20778.16  *************
Place of Filing			E CIRCUIT	r Court		Total	\$ 20778.16
		REVILLE	, MD 2:	IMORE, MD			, on this,
Signature	Mex			Title	Chief,	SF f	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Notice of Tax Lien

whiel For S

United States

No. 1924

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any parson liabla to pay any tax naglects or rafusas to pay the sama aftar damend, tha amount (Including any Intarest, additional amount, addition to tax, or assassabla peneity, togathar with any costs that may accrua in addition tharato) shell be a lien in tavor of the Unitad Statas upon all property and rights to proparty, whathar real or parsonal, balonging to such parson.

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposad by section 6321 shall not be valid as against any purchasar, holder of a security interest, mechanic's illanor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### ന Place For Filing Notice; Form.—

(1) Place For Filing - Tha notica ratarred to in subsection (a) shall be filed-(A) Under State Laws

(A) Undar Stata Laws (I) Reel Proparty - In the case of real property, in one office within the Stata (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lian is situtated; and

(ii) Personal Proparty-In the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lian is situated; except that State law marely conforming to reanacting Faderal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State, or

as dasignated by the laws of such State; or

(B) With Clark Of District Court-in the office of the
clark of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by lew dasignated one office which meets the
requirements of subparagraph (A), or

raquiramants of subparagraph (A), or (C) With Racordar Of Daeds Of Tha District Of Co-Tumbla - In tha offica of tha Recordar of Daeds of tha District of Columbia, if tha property subject to tha lian is attuated in tha District of Columbia. (2) Situs Of Proparty Subject To Lian - For purposas of paragraphs (1) and (4), proparty ahall be daamed to be situated-(A) Real Property - in the case of real property, at its physical location; or

(B) Parsonal Property-in the case of personal property, whether tangible or intengible, at the residence of the texpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), tha rasidance of a corporetion or partnership shall be dearned to be the place at which the principal executive office of the business is located, and the rasidance of a texpayer whose rasidance is without the United States shall be deemed to be in the District of Columbia.

(3) Form - Tha form and contant of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or contant of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Sacurities
- 2. Motor vahicles



(g) Refiling Of Notice.—For purposes of this

saction-

(1) General Rule.—Unless notice of ilan is reflied in the manner prescribed in paragraph (2) during the required rafiling period, such notice of ilan shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after the expiration of such rafiling period.

(2) Place For Filing.—A notice of lian refliad during the required raffling period shall be affective only

(A) If-

 (I) such notice of lian is rafiled in the office in which the prior notice of lian was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

 (B) In any case in which, 90 days or more prior to the data of a refilling of notice of lien under subparagraph (A), that Secratary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the texpeyer's residence, if notice of such lian is also filed in accordance with aubsection (f) in the State in which such residence i located.

(3) Required Refiling Period.—In th casa of any notice of lian, the tarm "required rafiling period" means-

(A) the one-year period anding 30 days after the axpiration of 10 years after the date of the assessment of the tex, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refilinperiod for such notice of lian.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cartificate of retease of any lian imposed with respect to any internal revenue tax not later than 30 days after the deon which.

(1) Liability Satisfied or Unanforcaabla - Tha Secretary finds that the tiability for the amount assessed, togather with all interest in respect thereof, has been fully satisfied has become legally unanforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the apparent of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such requirement.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian,-if notice of lian has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such li∷ may be disclosed to any person who furnishes satisfactory written avidence that he has a right in the property aubject to such lian or intends to obtain a right in such property.

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Form **668 (Y)**(Rev. January 1991)

District

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office

Serial Number

BALTIMORE, MD 5293Ø3488 As provided by sections 6321, 6322, and 6323 of the internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpaver. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer MICHAEL FORD SR Residence RT 1 BOX 25A BARCLAY, MD 21607-9706 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of **Unpaid Balance** Last Day for Kind of Tax Ended Identifying Number Assessment Refiling of Assessment (a) (b) (c) (d) (e) **(f)** 12/31/84 Ø4/Ø1/91 Ø5/Ø1/Ø1 1715.22 1040 214-60-8392 1040 12/31/85 214-60-8392 04/01/91 Ø5/Ø1/Ø1 1378,48 1040 12/31/86 214-60-8392 Ø4/Ø1/91 05/01/01 2481.28 910.26 12/31/88 214-60-8392 11/11/91 12/11/01 1040 Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY 6485.24 CENTREVILLE, MΠ 21617 This notice was prepared and signed at \_\_\_\_BALTIMORE, MD the <u>19th</u> day of \_\_\_ Februargy Signature Title MANAGER 52-01-6999 (NOTE: Certificate of officer autic zed by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)

IN ANNEY COUNTY SOL I HEREBY CERTIFY THAT

RECORD BOOK FOR QUEEN ASSNET RE ..... AND RECORDED IN DAY OF LUCK 19 55 AT P. V.A. M.

ECRIVED FOR RECORD THIS ...

Scott MacGlashan, Clerk L

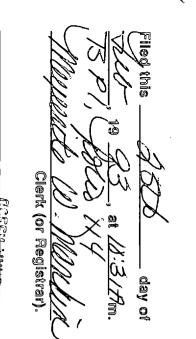
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(UBA: 0-04)	l			J. 11010400	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
District			Serial Numb	9r		For l	Jse by Recording Office
E	BALTIMORE,	MD		52930	3488		
of the internel ell etatutory ed taxes and eddl notice of intern	to the following- Revenue Code had to the following the fo	ave been sa re, the lien released. Then was filed	atlefied for the provided by C he proper offic on	taxes listed belo ode section 6321 cer in the office February	ow and for for these where the 24		CLEEC CIRCUIT COURT S5 DEC 14 All 9: 51
Name of Taxpay	yer MICHAEL	FORD S	R				CEIVED CONTROL
Residence	RT 1 BOX 1 BARCLAY, N		07-9706				COURT COURTY
COURT REC Liber 1	CORDING INF Page 114	UC	ON: C No. n/a	Serial N 1924	0.		
Kind of Tax (a)	Tax Period Ended (b)		ng Number (c)	Date of Assessment (d)	Last Da Refill (e)	ng	Unpaid Balance of Assessment (f)
1040 1040 1040 1040 *****	12/31/8/ 12/31/8/ 12/31/8/ 12/31/8/ ******	5 214 5 214 8 214	-60-8392 -60-8392 -60-8392 -60-8392 *****	04/01/91 04/01/91 11/11/91	05/01 05/01 12/11	./01 ./01 ./01	1715.22 1378.48 2481.28 910.26 *******
	·						
Place of Filing	QUEE		E CIRCUI S COUNTY , MD 2	T COURT	·	Total	\$ 6485.24
This notice was			BALT				, on this,
Signature	Men	· · · · · · · · · · · · · · · · · · ·	·	Title	Chief		toral Tay lien Rev. Rul. 71,466 1971-2

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



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United States

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the same efter demend, the emount (including any interest, additional emount, eddition to tax, or assessable penelty. together with eny costs that may accrue in addition thereto) shell be ellen in fevor of the United States upon all property end rights to property, whether reel or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell erise at the time the essessment is mede and shell continue until the liability for the emount so assessed (or e judgment egeinst the taxpeyer erising out of such liebility) is setisfied or becomes unentorceeble by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egainst any purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (n) Place For Filing Notice; Form.—

- (1) Piece For Filing The notice referred to in subsection (e) shell be filed-
  - (A) Under Stete Laws (i) Reel Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property eubject to the lien is situated; and
  - (ii) Personel Property-tn the case ot personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except thei Stete lew merely conforming to reenecting Federel lew establishing a national filing system does not constitute e second office for filing as designeted by the lews of such Stele; or

(B) With Clerk Of District Count in the office of the clerk of the United States district count for the judicial district in which the property subject to lien is situeted, whenever the Stele has not by law designated one office which meets the requirements of subperagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-

lumble - in the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is situated in the

District of Columbie.

- (2) Situs Of Property Subject To Lien For purposes of peregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property . In the case of reel property, et its physical location; or
- (B) Personal Property-in the case of personel property, whether tangible or intengible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposee of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece et which the principal executive office of the business is loceted, end the residence of e taxpeyer whose residence le without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of lew regerding the form or content of e-notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filled (in eccordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required refiling period shall be effective only-

- (A) If-
- (i) such notice of lien is refited in the office in which the prior notice of lien was tiled, and
- (II) In the case of reel property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), end
- (B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiretion of 10 years after the date of the assessment of the tex, and

(B) the one-year period ending with the expiretion of 10 years efter the close of the preceding required refilin period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to eny internel revenue tax not leter than 30 days after the de

(1) Liabitity Satisfied or Unenforceable - The Secretery finds that the liebility for the emount essessed, together with ell interest in respect thereot, has been fully setiated or has become legally unenforceable; or (2) Bond Accepted-There is furnished to the Se-

cretery and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with euch requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding fien,-if notice of lien has been filed pursuant to section 6323(f), th amount of the outstending obligation secured by such limey be disclosed to any person who furnishes satisfector written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property

202

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal R	evenue Laws	
District		Serial Num	ber		For Option	al Use by Recording Offic	;e (
BA	LTIMORE, M	ID	5293033	555			
notice is give assessed agai llability has be favor of the Ur this taxpayer	en that taxes nst the following een made, but nited States on	I, 6322, and 6323 of the control of these taxes, accrue.	and penaltles) in emand for paymenerefore, there it is to property be	nave been ent of this s a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 FEB 25 AH IO: 31	Ŋ į:
	er CARL C STENGER 6	GAS				RECEIVED COURT CIRCUIT COURT B 25 AH 10: 31 ANNE'S COUNT	•
	HESTERTOWN		39			ATY BI	. (
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a cer	en in column (e),	this notice			
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)	(
72Ø 72Ø	Ø6/3Ø/91 Ø9/3Ø/91	52-Ø576799 52-Ø576799	11/Ø9/92 11/Ø9/92	12/09/0 12/09/0	1	193.64 177.33	(
							<b>†</b> )
<u>.</u>							
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY	COURT	Tot	al \$	37Ø.97	(
	CENTRE	VILLE, MD 21	617				``.
	s prepared and	signed at <u>BALTI</u>	MORE, MD		· 	, on t	his,
Signature for	K. LOAR	L. Hoarul	Title		VENUE -Ø1-11	OFFICER 15	<b>•</b>
(NOTE: Cartif	icate of officer auth	hed by law to take acknowled	doments is not essenti	al to the validity of	f Notice of F	ederal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1925

**United States** 

vs.

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	ICO3C	u	108	

iled this	day of
<u> </u>	_, 19M
and proper entry made in	·
į	, page
	Clerk (or Registrar).
V.	Siciry (or inchistral)

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1964)

E.I. NO. 25-0501000

(NOTE: C.B. 409)

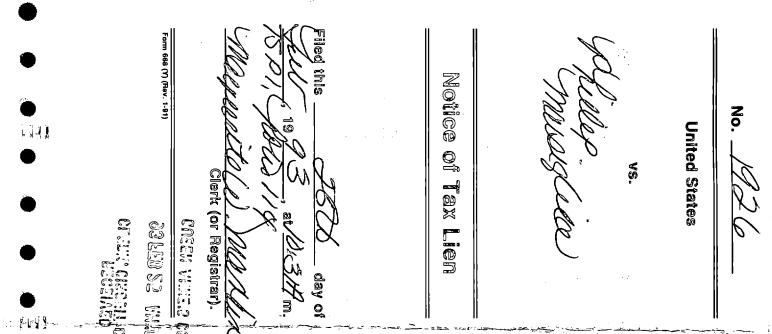
### **Certificate of Release of Federal Tax Lien**

District	<u> </u>	Serial Number	<u> </u>		For Optional Use by Recording Office
BA	LTIMORE, M	n	5293033	55	D/
I certify that as t (a) of the Interna for all statutory these taxes and the notice of inte	o the following-r I Revenue Code additions. There additions has be ernal revenue ta horized to note ti	named taxpayer, the requirement to the requirement of the len provided the released. The proper the len was filed on fine books to show the released.	uirements of sections to the taxes listed be by Code section 6 officer in the officer by 25	on 6325 low and 6321 for e where or these	S S S S
Name of Taxpayer	CARL C ST STENGER G				
	Ø4 WASHING HESTERTOWN	TON AVE , MD 21620-12;	39	* <del>-</del>	
COURT RECO Liber n/a	RDING INFO Page n/a	RMATION: UCC No. n/a	Serial No. 19825		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
72Ø 72Ø *****	Ø6/3Ø/91 Ø9/3Ø/91	52-Ø576799 52-Ø576799 *********	11/Ø9/92 11/Ø9/92	12/Ø9/Ø2 12/Ø9/Ø2 ******	
This certificate was	QUEEN CENTRE	signed atBALTII	617	Total	\$ 37Ø. 97 , on this,
Signature	P. Hoaray	d	Title	Chief, SP	f

Form 668(Z) (Rev. 4-84)

CAT. NO. 60026[

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2



Excerpts From Internal Bevenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pay any tax neglects or refuses to pey the same efter demend, the amount (including eny interest, edditional emount, eddition to tax, or assessable peneity, together with any coets that may accrue in eddition thereto) shell be a lian in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother dele is specifically fixed by lew, the lien imposad by section 6321 shell erise at the time the assessment is mede and shall continue until the liability for the amount so assessed (or e judgment egeinst the taxpeyer arising out of such liebility) is satisfied or becomes unenforce ebla by reeson of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The IIen Impos-

ed by section 6321 shell not be valid as egainst any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Flling Notice; Form.—

(1) Piece For Filing - The notice reterred to in sub-section (a) shell be filed-

(A) Under Steta Laws (I) Real Property - In the cese of real property, In one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to the lien is silutated; and

(ii) Personal Property-in the case of personal property, whether tangible or inlangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Steta, in which the property subject to the lien is situeted; except that Stete lew merely conforming to reenecting Federel law establishing e neilonal filing system does not constitute e second office for filing as designeted by the lews of such Stete; or
(B) With Clerk Of District Countin the office of the

clerk of the United Steles district court for the judicial disirict in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in the District of Columbia.

(2) Situe Of Property Subject To Lien - For purposee of paragraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, end the residence of a taxpaver whose residence is without the United Steles shall be deemed to be in the Dietrict of Columbia.

(3) Form - The torm and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regerding tha form or content of a notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securilles



(p) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the mannar prescribed in paregraph (2) during the raquired refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required reflling period shell be effective only-

(A) If-

(i) such notice of lien le refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

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(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount essessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requiremente releting to terme, conditione, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien mey be disclosed to any person who turnishes satisfactory written evidence that he has a right in the properly subject to euch lien or intends to obtain e right in such property.



255

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	ider Inter	nal F	Revenue Laws	3
District	•	Serial Numb	er		For Optio	nal Use by Recording Of	fice
BAL	TIMORE, M	ID:	5293032	287			A N 4 A
notice is given assessed agains liability has bee favor of the Unit	that taxes at the followir on made, but ted States on or the amou	, 6322, and 6323 of th (including interest aring-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be	nave been lent of this is a lien in elonging to		CLERK. CLERK. 93 FEB	•
	Ø QUEEN A	MARSIGLIA NNE CLUB DR E, MD_21666-33	312			RECEIVED COURT CLERK, CIRCUIT COURT 93 FEB 25 AH 10: 31	- - - -
below, unless n shall, on the day in IRC 6325(a).	otice of lien is y following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e), ficate of release	this notice as defined			•
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	Г	Unpaid Balance of Assessment	
6672	Ø9/3Ø/87	160-18-1788	12/12/88	Ø1/11/9°	7	34200.22	<b>,</b> ,,,
		.· 				<u>.</u>	i i i i i i i i i i i i i i i i i i i
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216	·	Tota	al \$	34200.22	•
This notice was	prepared and	signed atBALTIN	10RE, MD			, on	this,
the <u>18th</u> day	y of <u>Febr</u>	uja <b>t9</b> y 93			-		# # * <u> </u>
	- AMES	L. Howard	Title	52-	-Ø1-35		•

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1926

**United States** 

VS.

### Release of Tax Lien

iled this		<del>,</del>		_day of
		_, 19		M.,
ind proper	entry made in			
	Book No		, page	
			Clerk (or Re	gistrar).

Form **668(Z)** (Rev. 4-84)

Form 668(Z)

Department of the Treasury - Internal Revenue Service

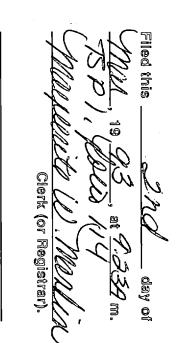
(Rev. April 1984)

★U.S.GPO:1968-0-202-019/85956

### Certificate of Release of Federal Tax Lien

(a) of the Intern for all statutory these taxes and the notice of int	to the following-real Revenue Code additions. There additions has be ternal revenue tax thorized to note tilons.	named taxpayer, the requirement taxpayer, the requirement of the fore, the lien provided by the released. The proper of the was filled on February the books to show the released.  Marsiglia	he taxes listed bely Code section 6 officer in the officer uary 25%	low and l321 for e where,	CLERK, CIRCUIT COURT 94 FEB -8 PH 3: 02 QUEEN ANNE'S COUNTY
Residence		en Anne Club Drive ville, MD 21666			FED/LN 529303287 # RECD FEE 3.00 #
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment	Lest Day for Refiling	Or Unpaid Balance of Assessment
	09/30/87	160-18-1788	12/12/88	01/11/9	9 \$34,200.22
Place of Filing	Queen A	of the Circuit Cour nne's County ille, MD 21617	t ry, Maryland	Total	\$ 34,200.22 , on thi

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



States

#### Excerpts-From-Internal-Revenue-Code---

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ed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's flenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (n) Place For Filing Notice; Form.-

- (1) Piece For Filling The notice referred to in subrice For Filling pection (e) shell be filed-
  - (A) Under State Laws
  - (I) Raal Property In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situteted; and
    (ii) Personel Property-in the case of personal
  - property, whether tangible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for fliing es designeted by the lews of euch State; or
    (B) With Clerk Of District Court-in the office of the
  - clerk of the United Stetes district court for the judicial district in which the property subject to lien le situated, whenever the Stete has not by lew designeted one office which meets the
- requirements of subparegraph (A), or
  (C) With Recorder Of Deeds Of The District Of Coof Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situe Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be situeted (A) Reel Property - In the case of reel property, at its physical location; or

Notice

**M** \*

(1)

(B) Personel Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a texpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be vaild notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(9) Refiling Of Notice.—For purposes of this

- (1) General Rule.—Unless notice of lien is refiled in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (f) after the expiretion of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-
  - (A) If-
  - (i) such notice of lien is reflied in the office in which the prior notice of lien was filed, end
  - (II) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence ilocated.

- (3) Required Refilling Period.—In the case of any notice of ilen, the term "required refilling period"
- (A) the one-yeer period ending 30 days after the expiretion of 10 years efter the dete of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any iten imposed with respect to any internal revenue tax not later then 30 days after the da on which -
- (1) Liebility Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

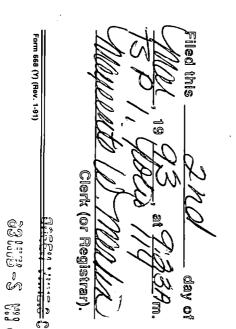
(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der inte	ernal	Revenue Laws
istrict		Serial Numb	er		For Opt	ional Use by Recording Office
BA	ALTIMORE		52 <sup>9</sup> 3Ø4	233		
notice is givents in the sessed againg it is a sessed againg it is a sessed againg the sessed in the	n that taxes nst the followlr en made, but iited States on for the amou osts that may	<del></del>	nd penalties) hemand for paymerefore, there less to property be	nave been ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 93 MAR -2 AH 9: 23 QUEEN ANNE'S COUNTY
ame of Taxpay	er FREDER	ICK L. WILLARD				AH S
	120 WEST W CENTREVILL	ATER STREET E, MD 21617				RECEIVED CIRCUIT COURT R-2 AH 9: 23 ANNE'S COUNTY
below, unless shall, on the da	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certi IGINAL DATE IN	n in column (e), ificate of release	this notice		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040	12/31/85 12/31/86		04/20/87 11/30/87	Ø5/2Ø/9 12/3Ø/9		209272.79 224710.28
Place of Filing Original	1	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	UNTY		tal \$	433983.07
This notice was	s prepared and	10:12 72				, on this
he <u>24th</u> da	ay of <u>ebruar</u>	y, 19 <u>93</u> .			-	
gnature	•	L. Hoarul	Title	Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 39).



Ö 9 

United States

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person liable to pay eny tax neglects or refuses to pey the sema after demand, the emount (including any intarest, additional emount, addition to tax, or assessable panalty, togethar with any costs thet mey eccrua in eddition thereto) shell be elien in favor of the United Stetas upon ell property end rights to property, whather real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother data is specifically fixed by lew, the lian Imposed by section 6321 shall arise et the time the assess-ment is mede and shall continue until the liability for the amount so essessed (or e judgment egainst the taxpeyer erising out of such liebility) is satisfied or becomes unanforceeble by reason of lepse of lime.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Illen Impos-

ed by section 6321 shall not be velid as egeinst eny purchaser, holder of e security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-(A) Under State Lews

(A) Under State Lews

(i) Reel Property - In the case of reel property, In ona. office\_within\_the\_Stete (or the county, or other governmental aubdivision), es designeted by the laws of such State, in which the property subject to the lien is situteted; and

(II) Personel Proparty-In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the tews of such Stele, In which the property subject to the lien is situeted; except thet Stete lew merely conforming to reenecting Federal lew establishing e national filing system does not constitute e second offica for filling es designeted by the lews of such State; or

(B) With Clerk Of District Court-in the office of the clark of the United Stetes district court for the judiciel district in which the property subject to lian is situeted, whenever the Stete has not by lew designeted one office which meets that

requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is altuated in the District of Columbia

(2) Situs Of Proparty Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be situetad-(A) Real Property - In the case of real property, et ite physical locetion; or

(B) Parsonel Proparty-In the case of parsonal property, whethar tangible or intangibla, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of peregreph (2) (B), the rasidenca of a corporation or pertnership shall be deemed to be the piece et which the principal axacutive office of the business is located, and the residence of a taxpayar whose residence is wilhout the United Stetes shall be deemed to be in the District of Columbie

(3) Form - The form end content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of e notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the raquired rafiling pariod, such notice of lian shell be treated as filed on the dete on which it is filed (in accordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of iten relited during the raquired refiling period shall be effective only-

(A) tf-

(I) such notice of lian is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, end the fact of refiling is entered end racorded in en index to the axtent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the data of e refilling of notice of lien under subparagraph (A), the

Secretary racaivad written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lian is also filed in eccordance with subsection (f) in the State in which such residence i

(3) Required Reflling Period.—In the case of any notice of lian, the term "required refilling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the dete of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required rafilin period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as tha Secretary mey prascribe, tha Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 deys efter the dey on which -

(1) Liability Setisfied or Unenforceable - Tha Secratery finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied has become legelly unenforcable; or

(2) Bond Accepted-There is furnished to the Secratary end accepted by him e bond that is conditioned upon the peyment of tha amount assessed, together with all therest in respact thereof, within tha time prascribad by law (inctuding eny axtension of such tima), and that is in eccordence with such requirements releting to terms, conditions, and form of the bond and surattes theraon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

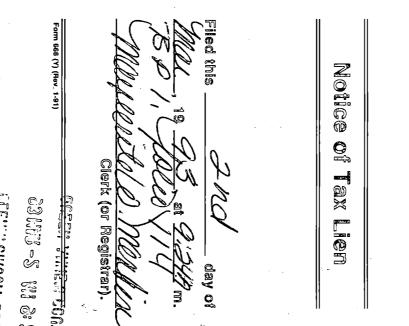
(2) Disclosure of amount of outstending Iten,-if notice of lien has been filled pursuant to section 6323(f), th amount of the outstanding obligation escurad by such li mey be disclosed to any person who furnishes setlefector writtan evidence that he has a right in the property subject to such lien or intands to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

ev. January 1991)	NOTICE	e of Federal Ta	ax Lien Un	aer intei	rnai H	evenue Laws
trict		Serial Numb	per		For Option	nal Use by Recording Office
provided by tice is giver sessed again	n that taxes est the followin	, 6322, and 6323 of th (including Interest al g-named taxpayer. De	nd penaltles) h emand for paym	nue Code, nave been ent of this		
or of the Uni	Ited States on for the amou osts that may	It remains unpaid. The all property and rights into of these taxes, a accrue.	s to property be	longing to		CLERK. CIRCUIT COURT 93 MAR -2 AM 9: 23 OUEEN ANNE'S COUNTY
CI MPORTANT R	HURCH HILL RELEASE INFO	RMATION: With respect	to each assessr			HED COURT AM 9: 23
	ay following such	refiled by the date give h date, operate as a cert				
nd of Tax	Tax Period Ended (b)	Identifylng Number	Date of Assessment (d)	Last Day fo Refiling (e)	r	Unpaid Balance of Assessment (f)
1949	12/31/91	216-64-9745	Ø5/25/92	Ø6/24/0	12	447.74
	·					
				 		· · · · · · · · · · · · · · · · · · ·
ce of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	447.74
		signed at <u>BALTI</u>	MORE, MD			, on this
∍ <u>25th</u> da	y of <u>Feb</u>	± 49 y 93	· 			<u>.                                  </u>
nature for	•	L. Howard	Title		ANAGER 2-Ø1-6	

(NOTE: Certificate of officer auticized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668



States

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

if any parson liabla to pay any tax neglacts or rafuses to pay tha sama ahar damsnd, tha amount (including any interest, additional amount, addition to tax, or assassable panelty, togathar with any costs that may accrus in addition tharato) shall be a lian in favor of the United States upon all property end rights to proparty, whethar raal or parsonal, balonging to

#### Sec. 6322. Period Of Lien.

Uniass another data is spacifically fixed by law, tha lian imposad by section 6321 shall arisa at tha Ilma tha assessmant is mada and shall continua until the liability for the amount so essessad (or a judgment ageinst the taxpayar arising out of such liability) is satisfied or becomes unanforceabla by raeson of lapse of tima.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilan Imposed by section 6321 shall not be valid as against any purchasar, holder of a security interest, machanic's lianor, or judgmant lian craditor until notica thereof which maals tha raquiremants of subsection (f) has been filled by the Secretary.

#### Place For Filing Notice; Form.—

(1) Placa For Filing - The notice referred to in aubsection (a) shall be tiled-(A) Undar State Laws

(i) Raal Proparty in the case of real property, in one office within the State (or the county, or other govarnmental subdivision), as designated by the laws of such Stata, in which the property subject to tha lian is situtated; and

(ii) Parsonal Proparty-in tha case of parsonal proparty, whather langible or injungible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except their State law marely conforming to reenacting Federel law astablishing a netional filing systam does not constitute a second office for filing as dasignated by the laws of such State; or

(B) With Clerk Of District Court-in the office of tha clark of the United Stales district court for the judicial district In which the property subject to lian is situated, whenever the Stata has not by law designated one office which meats the requirements of subparagraph (A), or

(C) With Racorder Of Deeds Of The District Of Columbia - In tha offica of tha Recordar of Daeds of tha District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lienz For purposes of paragraphs (1) and (4), proparty shall be deamed to be situated-(A) Raal Proparty - In the case of real property, at its physical location: or

(B) Parsonal Proparty-In the case of personal property, whether tangibla or intangibla, at the residence of the texpayer at the tima the notice of tien is filed.

For purposas of paragraph (2) (B), the rasidance of a corporation or partnarship shall be dearned to be the place at which the principal axecutiva office of the business is located, and the rasidanca of a taxpayar whosa residanca is without tha United States shall be deemed to be in the District of Columbia.

(3) Form - Tha form and contant of the notice referred to In subsection (a) shall be prescribed by the Sacratary. Such notica shall be valid notwithstanding any other provision of law ragarding tha form or contant of a notice of tian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitias
- Motor vahicles



l ien # 1929

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of than is refiled in tha mannar prescribed in paragraph (2) during tha requirad ratiling pariod, such notice of lian shall be treated as filed on the data on which it is tiled (in accordance with subsection (f) after tha axpiration of such rafiling pariod.

(2) Place For Filing.—A notice of Ilan rafilad during the raquired rafiling parlod shall be affective only-

(A) if-

(i) such notice of lian is rafiled in the office in which the prior notice of lian was filed, and

(ii) in the case of real property, and the fact of rafiling is antared and recorded in an indax to tha axtent raquirad by subsaction (f) (4), and

(B) in any case in which, 90 days or more prior to the data of a refilling of notice of lien under subparagraph (A), tha

Societary received writton intermation (in the means prascribed in ragulations issued by the Secretary) concarning a changa in tha taxpayar's rasidanca, if a notica of such lian la also filad in accordanca with subsaction (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of ilan, the term "required refilling period"

(A) the one-year period anding 30 days after the axpiration of 10 years after the date of the assessment of the tex, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refilin period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such requlations as the Sacratary may prescribe, the Sacratary shall Issua a cartificata of release of any lian imposed with respect to any internal ravanua tax not later than 30 days after the day

(1) Liability Satisfied or Unantorceabla - Tha Secratary finds that the liability for the amount assessed, togethar with all intarast in raspact thereof, has been fully satisfied or has become lagally unanforcaable; or

(2) Bond Acceptad-Thara is turnished to the Secretary and accapted by him a bond that is conditioned upon tha payment of the amount assessed, together with all interest in respect tharaot, within the time prescribed by law (including any axtansion of such tima), and that is in accordance with such raquiramants ralating to tarms, conditions, and form of tha bond and suratias thereon, as may be apecified by auch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian,-if notice of lian has been filed pursuant to section 6323(f), that amount of the outstanding obligation secured by such flan may be disclosed to any person who furnishes satisfactor writtan avidanca that ha has a right in the property subject to such lian or intands to obtain a right in such proparty.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws	
istrict	•	Serial Numb	per		For Option	nal Use by Recording Office	_ (
BAL	TIMORE, I	ם ש	529304	45Ø			. 3
notice Is given assessed agains llability has bee favor of the Unit	that taxes at the followin n made, but led States on or the amou	, 6322, and 6323 of th (Including interest and g-named taxpayer. De it remains unpald. The all property and rights int of these taxes, a accrue.	nd penaltles) hemand for paymere in the paymere in	nave been ent of this s a lien in longing to		CLERK, CI 93 MAR -	
lesidence 52		EEK CLUB PO BOX				RECEIVED COURT CLERK, CIRCUIT COURT 93 HAR -2 AH 9: 24	ሄቼ,
IMPORTANT RI	ELEASE INFO	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		·그 (중) 즉((mil)	= (
Kind of Tax	Tax Perlod   Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	_ ,
1040 1040 1040	12/31/85 12/31/86 12/31/87	577-34-6919 577-34-6919	Ø8/11/92 Ø8/11/92 Ø8/11/92	Ø9/10/ Ø9/10/ Ø9/10/	ø2	259546.79 279942.69 281971.54	- kt
		:		<u>.</u>			
							- [ ]
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	821461.02	_
This notice was	prepared and	signed atBALTI	MORE, MD			, on thi	s,
the <u>25th</u> day	of <u>Feb</u>	ry <b>49</b> y 93			-		Ĭ
Signature for f	M. NOCERI	L. Hoarul	Title		EVENUE	OFFICER 3522	_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 49)

1929

•

(Rev. 10-2000)

Area:

5439

Department of the Treasury - Internal Revenue Service

For Use by Recording Office

### Certificate of Release of Federal Tax Lien

Serial Number

SMALL BUSINESS/SELF EMPLOYED AREA #4 529304450 Lien Unit Phone: (410) 962-1871 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of March 02 internal revenue tax lien was filed on QUEEN ANNE'S COUNT 1993 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer FRANK MARZULLO only.\* FRANK MARZULLO only, in the liability of FRANK & JEANETTE C MARZULLO. Residence 52 COVE CREEK CLUB PO BOX 1000 STEVENSVILLE, MD 21666 COURT RECORDING INFORMATION: Serial No. UCC No. Liber Page 1929 n/a 114 Unpaid Balance Tax Period Date of Last Day for Refiling Identifying Number of Assessment Kind of Tax Ending Assessment (c) (d) (e) (a) (b) 259546.79 09/10/2002 08/11/1992 1040 12/31/1985 577-34-6919 09/10/2002 279942.69 08/11/1992 12/31/1986 577-34-6919 1040 09/10/2002 281971.54 577-34-6919 08/11/1992 1040 12/31/1987 \*With respect to the liabilities of FRANK MARZULLO only, the tax liabilities secured by the subject lien have been effectively discharged through United States Bankruptcy Court proceedings. This justifies the issuance of this Certificate which releases the subject lien only insofar as it relates to FRANK MARZULLO in the liability of FRANK & The lien is not released as it relates to JEANETTE JEANETTE C MARZULLO. MARZULLO, 579-48-1167. Place of Filing CLERK OF THE CIRCUIT COURT \$ 821461.02 QUEEN ANNE'S COUNTY Total CENTREVILLE, MD 21617 Baltimore, MD This notice was prepared and signed at 23rd day of April Compliance Technical Support Title Signature Manager (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of

#### **Internal Revenue Service**

#### Department of the Treasury

District Director

Clerk of the Circuit Court Queen Anne's County Centreville, Maryland 21617 Person to Contact: Carolyn Kidwell

Telephone Number: (410)

(410) 962-1866

Refer Reply to:

C:SPB:CK

Date:

1993

Re: Frank and Jeanette C. Marzullo Federal Tax Lien No. 529304450

#### • Dear Sir or Madam:

With respect to Notice of Federal Tax Lien, recorded March 2, 1993 (copy enclosed), please file the enclosed copy of a letter acknowledging the inadvertent filing of such lien.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

oanne Howard

Chief, Special Procedures Branch

Enclosure

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#### **Internal Revenue Service**

#### Department of the Treasury

District Director

Clerk of the Circuit Court Queen Anne's County Centreville, Maryland 21617 Person to Contact: Carolyn Kidwell

Telephone Number: (410) 962-1866

Refer Reply to: C:SPB:CK

Date: JUN 1 1993

### NOTICE OF INADVERTENTLY FILED NOTICE OF FEDERAL TAX LIEN

• On March 2, 1993, a Notice of Federal Tax Lien, Serial Number 529304450 and Reference Number 1929/BK 1/Pg. 114 was filed in Queen Anne's County against Frank and Jeanette C. Marzullo. With respect to Frank Marzullo, the Notice of Federal Tax Lien was inadvertently filed in violation of the automatic stay imposed by 11 U.S.C. Section 362(a). Accordingly, the Notice of Federal Tax Lien is to be given no effect against property of the bankruptcy estate of Frank Marzullo as defined by 11 U.S.C. Section 541(a), (c), and (d). The Notice of Federal Tax Lien remains in effect with respect to Jeanette C. Marzullo. The notice does not release the lien imposed by IRC Section 6321 and does not discharge the above-named taxpayers from liability for the unpaid assessments on the Notice of Federal Tax Lien. Bankruptcy Code Section 349(b) provides for the reinstatement of said notice in the event of dismissal of the bankruptcy case.

H. J. Hightower

District Darector of Interpal Revenue

Rν

Joanne Howard

Chief, Special Procedures Branch

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Department of the Treasury - Internal Treasury

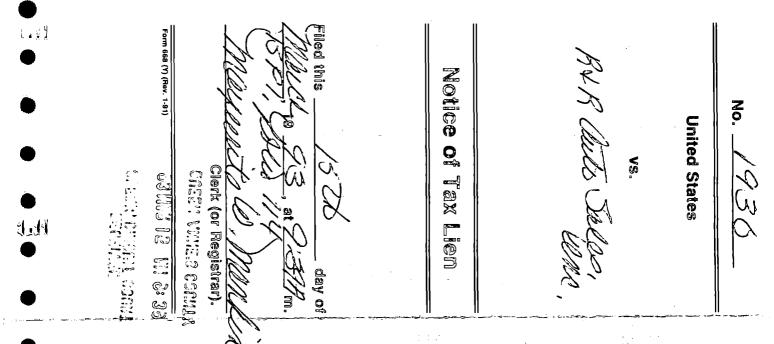
(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

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District		Serial Numb	er	8	For Optional Use by Recording Office	-,,(`
BF	ALTIMORE, N	1D	5293Ø4	450	PL	MIL
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the following een made, but nited States on	, 6322, and 6323 of the (Including Interest and Including Including Interest and Including Incl	nd penalties) in mand for paymerefore, there in to property be	nave been ent of this s a lien in longing to	MAR 0 5 1993 CLERK, C	
Name of Taxpay	er FRANK 8	E JEANETTE C MAI	RZULLO		REVERS OF THE SECOND SE	C
	52 COVE CRE STEVENSVILL	EEK CLUB PO BOX LE, MD 21666	1000		COURT COUNTY	#  Li
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given the date, operate as a certing.	n in column (e),	this notice		C
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	or Unpaid Balance of Assessment	C
1040 1040 1040	12/31/85 12/31/86 12/31/87		Ø8/11/92 Ø8/11/92 Ø8/11/92	09/10/0 09/10/0 09/10/0	279942.69	()  } 
	RECEIV	ED				<b>(</b>
pert for	MAR 1018	\$\dag{\psi}				
Place of Filing			<u></u>	<u> </u>	The state of the s	
			•	Tot	al \$ 821461.02	_ (C
the 25th d	ered and ered and ered and ered ared ared ered are ered a	Check, Potsonal Check I PLIAB  a bengis  To your part of the property of the p	MORE; MD		Account it ited (bata) in no ,  Reverse Officer (significal)	
Signature for	M. NOCERIN	X . IT VUUUNN	Title	52	EVENUE-OFFICER 2-Ø1-3522 If Notice of Federal Tax lien	_ (

Part 2 - To Be Receipted and Returned to Internal Revenue Service TDA Copy

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#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the seme efter demend, the amount (including any interest, additional emount, addition to tax, or assessable penalty, together with eny cosis that may accrue in addition thereto) shell be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Imposed by section 6321 shell not be valid as egeinst any purcheser, holder of a security interest, mechanic's Henor, or Judge

### ments of subsection (f) has been filled by the Secretary. (f) Place For Filling Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-

ment lien creditor until notice thereof which meets the require-

(A) Under Stete Laws

(I) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situateted; and

(ii) Personel Property-in the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenecting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State, or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeled, whenever the State has not by lew designated one office which meets the

requirements of subperagreph (A), or (C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, et its physical locetion; or

(B) Personel Property-in the case of personel property, whether tengible or intangible, et the residence of the taxpayer et the time the notice of ilen le filed.

For purposes of paragreph (2) (B), the residence of a corporation or pertnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretery. Such notice shall be veild notwithstanding any other provision of lew regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

2.. \_\_Motor vehicles



Lien # 1930

(g) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of iten is reflied in the menner prescribed in paregreph (2) during the required refling period, such notice of lien shell be treeted as filed on the date on which it is filed (in accordance with subsection (f) efter the expirelion of such refiling period.

(2) Place For Filing.—A notice of lien refited during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the cese of reel property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (h.4), and (B) in any case in which, 90 days of more prior to the date of a refilling of notice of lien under subparagraph (A).

23.73

Secretery received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filled in accordance with subsection (f) in the State in which such residence!

(3) **Required Refiling Period.**—In the case of any notice of lian, the term "raquired refiling pariod" means-

(A) the one-yeer period ending 30 deys efter the expiretion of 10 years efter the dete of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 yeers efter the close of the preceding required refilin period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch reguletions es the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later then 30 days efter the deposition.

(1) Liability Setisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, hee been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the ilme prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

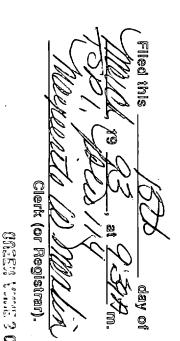
(2) Disclosure of emount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the emount of the outstending obligetion secured by such lien may be disclosed to any person who furnishes sellsfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inte	rnal R	evenue Laws		
District		Serial Numb	er		For Option	nal Use by Recording Office		
Br	ALTIMORE, 1	MD	529304	781				
notice Is give assessed again llability has be favor of the Ur this taxpayer interest, and c	en that taxes on the following	, 6322, and 6323 of the (Including Interest an g-named taxpayer. De it remains unpaid. The all property and rights nt of these taxes, a accrue.	id penalties) h mand for paym erefore, there l i to property be	eave been ent of this s a llen in longing to	• .	RECEIVED COURT CLERK, CIRCUIT COURT 93 HAR 15 AM 9: 39		
lame of Taxpay	er R&Ri	AUTO SALES INC	, a CORPOR	ATION		VED UIT COURT AM 9: 39		
	133 N LAKE STEVENSVIL		<b>7</b> Ø1			T 9 2		
below, unless	notice of lien is ay following sucl	RMATION: With respect refiled by the date given date, operate as a certi	n in column (e),	this notice		<u>}</u> }		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)		
941 941	Ø3/31/89 Ø6/3Ø/89	52-0802447 52-0802447	Ø6/19/89 12/Ø4/89	07/19/ 01/03/		3188.7Ø 3352.91		
	•					<b>\$</b> 1		
Place of Filing				<u></u>	<del>-   -</del>			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MB 21	COURT	Tot	tal \$	6541.61		
	as prepared and	signed at <u>BALTI</u>	MORE, MD			, on this,		
Signature		y · Museum,	Title					
for		AC		MANAGER 52-Ø1-6999  ents is not essential to the validity of Notice of Federal Tax Ilen				

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Notice of Tax Lien

No. 1931
United States

Vs.

Excerpts From Internal Revenue Code

C

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglecte or refuses to pay in the same after demand, the amount (including any interast, additional amount, addition to tax, or assessable penalty, togathar with any costs thet may accrua in addition tharstoly shall be a lien in tavor of the United States upon all property and rightle to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayar arising out of such liability) is eatlefied or becomee unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Department in Purchasic's Lienors, And

Judgment Lien Creditors.—The lian imposad by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requiremants of subsection (f) has bean filled by the Secretary.

#### η Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State-Lawe

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as dasignated by the laws of such State, in which the property subject to the lien is elitible of and

the lien le eliutated, and (II) Personal Proparty-in the case of personal property, whether tangible or intangible, in one office within-the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien ie situated, whenever the State has not by law designated one office which meets tha

raquirements of subparagraph (A), or

(C) With Recorder Of Daeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is eltuated in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposas of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Proparty-In the case of personal proparty, whether tangible or intangible, at the residence of the texpayer at the time the notice of tien is filed.

For purposea of paragreph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which tha principal axeculiva offica of tha businase is located, and tha reeldence of a taxpayer whose reeldence is without the United States shall be deemed to ba in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of taw regarding the form or contant of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2 \_\_Motor\_vahicles



Lien # 1931

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of Itan is rafiled in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of lian refiled during the required ratiling pariod shall be affective onty-

(A) If-

(i) such notice of lian is rafiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of rafiling is antered and recorded in an Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary raceivad written information (in the mannar prescribed in regulations issued by the Sacretary) concerning a change in the taxpayer'e residence, if a nucle of euch lian is also filled in accordance with subsection (f) in the State in which such rasidence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the term "required refilling period" magne-

(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refilin pariod for euch notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to auch regulations as the Secretary may preecribe, the Secretary shall issue a cartificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unanforceable - The Secratary finds that the liability for the amount assessed, togeth er with all interest in respect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted-There is furnished to tha Secratary and accepted by him a bond that is conditioned upon tha paymant of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any axtension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian,-if t notice of lien has been filed pursuant to eection 6323(f), tha amount of the outstanding obligation secured by such lian may be disclosed to any person who furnishes satisfactor, written avidance that he has a right in the property subject to euch lien or intende to obtain a right in such property.

Joseph .

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal Re	venue Law	/S
District		Serial Numb	per		For Optional	i Use by Recording (	Office
BA	LTIMORE, M	מו	5293Ø48	36Ø			
notice is give assessed again llability has be favor of the Ur this taxpayer interest, and c	en that taxes not the following the made, but noted States on for the amounts that may		nd penaities) hemand for paymerefore, there is to property be	ent of this s a lien in lionging to		CLERK, CIR 93 MAR 15	<b>)</b> i
Name of Taxpay	er BRUCE C	SAMPSON		•		CIRCE CIRCE	
	O BOX 148 RUMPTON, M					CLERK, CIRCUIT COURT  93 MAR 15 AM 9: 39	
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		7 9 R	<u>.</u>
Kind of Tax	Tax Period Ended (b)	identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling <i>(e)</i>		Unpaid Balance of Assessment	
6672 1949	Ø6/3Ø/9Ø 12/31/9Ø	218-54-7079 218-54-7079	Ø5/18/92 Ø5/2Ø/91	05/17/0 05/19/0		9273.41 485.Ø8	
							<b>N</b> .,
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 218	COURT	Tot	ai \$	9758.49	·
		signed at BALTII	10RE, MD			, c	on this,
	V. SCYE	L. Hoarel	Title	52	VENUE 0 -Ø1-352	. <del>9</del>	

Rev. Rul. 71-466, 1971 - 2 C.B. 49)
Form 668

LIN ANNES COUNTY BUT

IJ.A.

A RIVED FOR RECORD THIS ..... and recorded in

FORD FIGHT FOR QUEEN ENERS!

SCOTT HOSGLASHAN

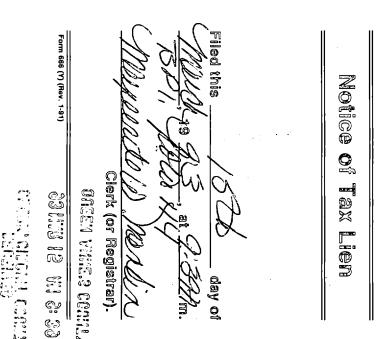
Form 668(Z) 2282 (Rev.8-97)

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Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien** 

District	·	Serial Nur	nber		For Us	se by Recording Office
DELAWARE	-MARYLAND		529304860			·*
of the Internal additions. The additions has internal revenues.	nal Revenue Code has been released. The name tax lien was file and additions.	taxpayer, under the nas satisfied the taxes rovided by Code section by English Marchael on	s listed below and tion 6321 for these the office where the ch 15	all statutory e taxes and ne notice of		RECE CLERK, CIR 99 APR 22 QUEEN ANM
Name of Tax	payer BRUCE C	SAMPSON				m ೧ <u>₩</u>
Residence	PO BOX 148 E CRUMPTON, ME					VED UIT COURT PM 1:55 'S COUNTY
.ber Page n/a n/a		DRDING INFORMA rial No. 31	:NOITA			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refilin <i>(e)</i>		Unpaid Balance of Assessment (f)
1040		18-54-7079	5/20/1991	06/17/200 06/19/200 ******	1	9273.41 485.08 *****
•			•			
				  -  -		
Place of Filing	QUEEN A	OF THE CIRCUIT ANNE'S COUNTY /ILLE, MD 2161			Total	<b>\$</b> 9758.49
This notice wa	as prepared and s	igned atBalti	imore, MD	· ————		, on this,
the 16th	day of April	<u> 1999</u> .				
Signature	MAR	<del></del>	Title Chie			





United States

Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If env person lieble to pey any tax neglects or refuses to pey the same efter demend, the emount (including any interest, additional amount, eddition to tax, or essessable penelty together with any costs that may accrue in addition thereto) shall be e lien in fevor of the United Stetes upon all property end rights to property, whether reel or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell arise at the time the assess-ment is made and shell continue until the liability for the emount so essessed (or e judgment egeinst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reeson of lepse of time.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by eection 6321 shell not be valid as egainet any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-(A) Under Stete Laws

(I) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situtated; and

(ii) Personel Property-In the case of personal property, whether tengible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that Slate lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filling as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judiciel district in which the property subject to iten is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subparegreph (A), or (C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is situeted in the District of Columbie.

peregraphs (1) and (4), property shall be deemed to be eliueted-(A) Real Property - In the case of real property, et its physical location; or (B) Personal Property-in the case of personel property, whether

(2) Situe Of Property Subject To Lien For purposes of

tangible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece et which the principel executive office of the business is located, and the residence of e taxpeyer whose reeldence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refile ed in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shell be treeted as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the cese of reel property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 deys or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpever's residence. If a notice of such lien is elso filed in eccordance with subsection (f) in the State in which such reeldence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" теаль-

(A) the one-year period ending 30 days efter the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Socretary mey prescribe, the Socretary shell issue e certificate of release of any lien imposed with respect to eny internal revenue tax not leter than 30 days efter the day on which -

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legely unenforceable; or
(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with euch requirements releting to terms, conditions, end form or the bond and euretles thereon, as mey be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

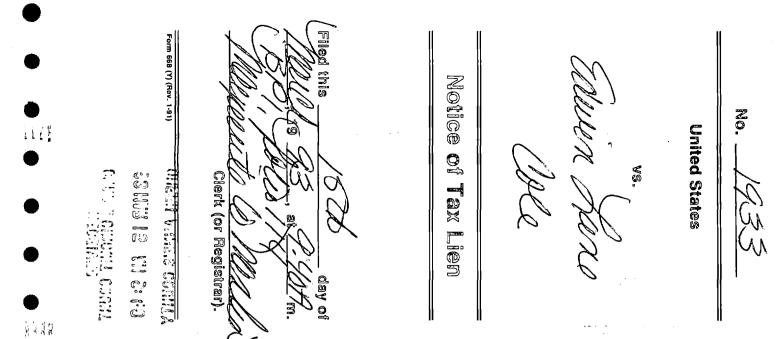
(2) Disclosure of emount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien mey be disclosed to eny person who furnishes setisfector, written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Re	venue Laws	
District	<u> </u>	Serial Numb	per		For Optiona	Use by Recording Office	<u> </u>
BAI	LTIMORE, N	110	5293Ø50	Ø63			
notice is given assessed again liability has be favor of the Un	n that taxes est the followir en made, but ited States on for the amou	I, 6322, and 6323 of the (Including interest and Including interest and Including interest and Including Including Interest and Including Interest and Including Interest and Including Interest and Including	nd penalties) hemand for paymerefore, there less to property be	nave been ent of this s a lien in lionging to		RECEIVED CLERK, CIRCUIT COURT 93 MAR 15 AM 9: 39	ų į.
		DEVELOPMENT CO	INC , a COF	RPORATION	(	VED UIT COURT NH 9: 39	(
	O BOX 88 TEVENSVILL	E, MD 21666-09	Ø88		•	17 RT	(
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			<b>,</b>
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)		Unpaid Balance of Assessment (f)	— ( _
1120	12/31/90	52-1559875	11/04/91	12/04/0	1	21779.02	· · · · · · · · · · · · · · · · · · ·
							1 +
			<u>2.</u> 2. 1 1 2.				, , , , , , , , , , , , , , , , , , ,
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	21779.02	 +,
This notice was	s prepared and	signed atBALTI	MORE, MD	<del></del>	_	, on th	ıis,
the <u>9th</u> da	ay of <u>Mand</u>	<u>-</u> ካ 19 <u> </u>			-		
Signature for	cate of officer auth	L. Hoarand	Title	52	NAGER -Ø1-699		—

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Noti Rev. Rul. 71-466, 1971 - 2 C.B. 199)



### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditionel amount, addition to tax, or essessable panalty, together with any costs that may accrue in eddition tharato) shall be ellen in fevor of tha Unliad States upon ell property end rights to property, whether real or parsonal, belonging to

### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, tha ilen Imposed by section 6321 shall erise at the time the essess-pant is mede and shall continue until the liability for the amount so assessed (or e judgment egelnst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reeson of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judament Lien Creditors.—The tien Imposed by section 6321 shell not be valid as against any purchaser, holder of e security interast, mechanic's lienor, or judgmeni lien creditor until notice thereof which meats the requirements of subsection (f) has been flied by the Secretary.

### η Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed-

(I) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situlated, and

(II) Personal Property-In the case of personal property, whether langible or intangible, in one office within the Sieta (or the county, or other governmental subdivision), as dasigneted by the lews of such Stata, in which the property subject to the lien is situated; excapt that State lew merely conforming to raenacting Faderal law esleblishing e netionel filing system does not constitute e second office for filing es designated by the lews of such State; or

(B) With Clark Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situeled, whenever the State has not by law dasignated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Coumble - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to tha lian is situated in tha District of Columbia

- (2) Situs Of Property Subject To Lian For purposes of paregrephs (1) and (4), proparty shall be deemed to be situated-(A) Rael Property - In the case of real property, et its physical location: or
- (B) Parsonal Property-in the casa of personal property, whathar tangibla or intangibla, et the residance of tha taxpeyer et the tima the notice of Ilan is filed.

For purposas of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal axecutiva office of the business is located, and the residance of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end conlent of the notice referred to In subsaction (e) shall be prescribed by the Sacretary. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or contant of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien to refile ed in the manner prescribed in paragraph (2) during the required refiling period, such notice of lian shall be treeted as filed on tha date on which it is filled (in eccordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of iten refiled during the required refilling period shall be affective only-

(A) If-

- (i) such notice of iten is reflied in the office in which the prior notice of tien was filed, end
- (ii) in the casa of raal property, and tha fact of refilling is entered and recorded in an index to the axtant required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretery received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lian is also filed in accordance with subsaction (f) in the Stete in which such residence is

(3) Required Refiling Period.—in the casa of any notice of lian, tha tarm "required rafiling pariod" maans-

(A) the one-year parlod anding 30 days after tha expiration of 10 years efter the data of the assessment of the tax, and

(B) the one-year parlod anding with the exptration of 10 years after the close of the preceding required refilin period for such notice of tien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary mey prescribe, the Secretary shell issue a certificate of release of eny lien imposed with respect to eny internal revenue tax not letar than 30 days after the da on which -

(1) Liability Satisfied or Unanforceable - The Secretary finds thei the liability for the amount assessed, together with all intarast in respect thereof, has been fully satisfied or has become legally unanforcaabla; or (2) Bond Accapted-Thara is furnished to the Se-

cretary and accapted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law fincluding any extension of such tima), and that is in eccordance with such raquirements raiating to tarms, conditions, and form of the bond and sureties thereon, as mey be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding tien,-if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien may be disclosed to eny person who furnishes setistector writtan avidanca thet he has a right in tha proparty subject to such ilen or intends to obtein e right in such property.



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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inte	rnal Rev	enue Laws
District		Serial Num	ber		For Optional L	lse by Recording Office
BA	LTIMORE, N	1D	5293Ø5:	257		)
notice is give assessed agair liability has be favor of the Un	n that taxes not the following ten made, but alted States on for the amou toosts that may	, 6322, and 6323 of to (Including interest and Including interest and Including interest and Including Inc	and penalties) in emand for payment herefore, there lits to property be	nave been lent of this is a lien in elonging to		RECEIVED CLERK. CIRCUIT COURT 93 MAR 15 AH 9: 40 QUEEN ANNE'S COUNTY
,						COURT
	O BOX 297 UEENSTOWN:	MD 21658-029	77			<b>₹                                    </b>
below, unless	notice of lien is ay following sucl	RMATION: With respect refiled by the date given and date, operate as a cer	en in column (e),	this notice		-
KInd of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)		pald Balance Assessment
6672 6672 6672	Ø9/3Ø/9Ø Ø6/3Ø/91 Ø9/3Ø/91	216-38-9873 216-38-9873 216-38-9873	Ø4/Ø6/92 Ø4/27/92 1Ø/12/92	Ø5/Ø6/0 Ø5/27/0 11/11/0	92	41052.32 110265.60 805.68
		:				
						<b>(</b>
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tot	al \$	152123.60
This notice was	s prepared and		MORE, MI			, on this,
Signature for		L. Howard	Title		- NAGER 2-Ø1-6999	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen
Rev. Rul. 71-466, 1971 - 2 C.B. 499)

Junes & Alta

United States

No. /737

### Excerpts From Internal Revenue Code

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Registrat

### Sec. 6321. Lien For Taxes

It eny person lieble to pey eny tax neglecis or refuses to pay the seme etter demand, the emount (including eny interest, additional smount, eddition to tax, or assessable penalty, fogether with eny costs that mey accrue in eddition thereto) shall be eiten in fevor of the United States upon ell property and rights to property, whether reel or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless enother date is specificelly fixed by lew, the ilen imposed by section 6321 shell erise at the time the essessment is mede and shell continue until the liebility for the emount so assessed (or e judgment egeinst the taxpeyer arising out of such liebility) is setisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

"Judgment Lien Creditors.—The ten Imposed by section 6321 shell not be valid as egainst eny purchaser, holder of a security interest, mechanic's itenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### (1) Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shell be filed-

(A) Under Stele Laws

(I) Reel Property - In the case of reel property, in one office within the Stete (or the county, or other governmen(al subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situated; and

(II) Personal Property-In the cese of personel property, whether tangible or intengible, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except thet Stete lew merely conforming to reenecting Federel lew esteblishing a nationel filing system does not constitute e second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements of subparegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is silueted in the District of Columbla. (2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situeted-(A) Reel Property - In the case of reel property, et its physical location; or

(B) Personel Property-in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretery. Such notice shell be valid notwithstanding eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

9

2. \_\_Motor\_vehicles



Lien # 1934

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required reflling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordence with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period shell be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of illen, the term "required refilling period" means.

 (A) the one-year period ending 30 deys after the expiretion of 10 yeers efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiretion of 10 years efter the close of the preceding required refilin period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the deconvolute.

(1) Liebility Satisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), end that is in eccordance with such requirements releting to terms, conditions, end form of the bond end sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of smount of outstanding illen,-if e notice of illen has been filed pursuant to section 6323(f), the amount of the outstending obligetion secured by such illimey be disclosed to any person who furnishes setisfactor, written evidence thet he hes e right in the property subject to such illen or intends to obtain e right in such property.

Source & State of the state of

255

Department of the Treasury - Internal Revenue Service

As provided by solice is given	TIMORE, M sections 6321 that taxes (	Serial Numb  Serial Numb  6322, and 6323 of the Including interest arg-named taxpayer. De	5293Ø53 e Internal Reve nd penalties) h	nue Code, ave been	For Optional Use b	y Recording Office
avor of the Unit his taxpayer f nterest, and co ame of Taxpaye esidence	ed States on or the amou sts that may a	RITA MCPHEE	to property be and additional	longing to	1.1	CLERK, CIRCUIT COURT
IMPORTANT R	ELEASE INFOI	RMATION: With respect refiled by the date give n date, operate as a certi	to each assessn n in column (e),	this notice	•.	· ·
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpal of As	d Balance sessment (f)
1040	12/31/88	Ø48-48-442 <b>3</b>	Ø6/Ø1/92	Ø7/Ø1/Ø3	2	7731.63
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tota	al \$	7731.63
This notice was	prepared and	signed atBALTI	MORE, MD_			, on this
the <u>9th</u> da	y ofMand	th 19 93	. Title		VENUE OFFI	CER

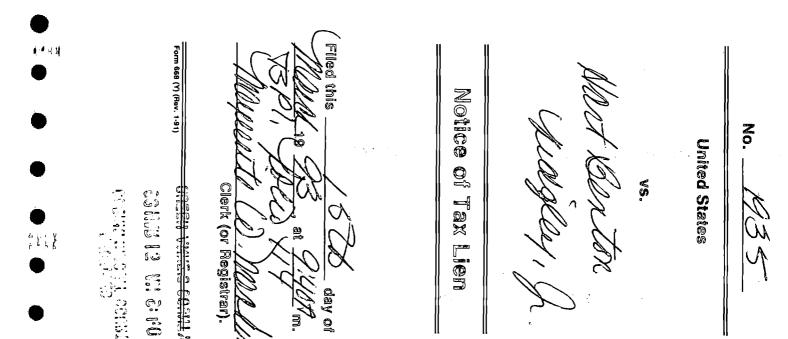
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 39)

O

### Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(M8V, 3-64)		UGI	illioute (	UI INGIGASE	UI I GUU	,141 14	IX LICII
District	<del></del>		Seriai Numb	er		For l	lse by Recording Office
ВА	LTIMORE, N	4D		529305	355		
of the Internal R all statutory add taxes and additi notice of interna	levenue Code ha ditions. Therefor lons has been r di revenue tax ile authorized to n	ave been sa e, the ilen p eleased. Th n was flied	itisfied for the provided by C ne proper offic on	rements of section taxes listed belowed section 6321 cer in the office March 15	ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 95 MAR 28 AM 9: 58
Name of Taxpay	erjames & f	RITA MC	PHEE				RECEIVED CIRCUIT 28 AM
	esidence PO BOX 232 QUEENSTOWN, MD 21658-0232 COURT RECORDING INFORMATION:						COURT COURT 1 9: 50
COURT RECO	RDING INFO	ORMATIO	N ±				
Liber	Page		No.	Serial No	-		
n/a	n/̃a	п	/a	n/a			
Kind of Tax (a)	Tax Period Ended (b)		ng Number (c)	Date of Assessment (d)	Last Da Refili (e)	ing	Unpald Balance of Assessment (f)
1040	12/31/88 *****		48-4423 *****	06/01/92 *****	07/01/ *****		7731.63 ********
							,
			·				·
		•					
Place of Filing	QUEEN	ANNE'S	CIRCUIT COUNTY MD 21	· ·		Total	\$ 7731.63
This notice was p	orepared and si	gned at	BALTI	MORE, MD			, on this,
he <u><sup>20th</sup></u> day o	March	, 19 <u>_95</u>	<del>_</del> ·				
Signatur <b>e</b>	Mi-			Title	Chief,	SPf	



### - Excerpts-From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costa that mey accrue in addition thereto) shell be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless enother dale is specifically fixed by lew, the ilen imposed by section 6321 shell arise at the time the essessment is made and shell continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ad by section 8321 shell not be valid as egainst any purcheser, holder of a security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of aubsection (f) has been filed by the Secretery.

### <sub>(i)</sub> Place For Filing Notice; Form.—

(1) Plece For Filing - The notice referred to in eubsection (e) shall be filled-(A) Under State Laws

(A) Under State Laws (I) Reel Property - In the case of real property, in one office within the Stele (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situleted; and

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the Stele (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenacting Federel lew establishing e netional filing system does not constitute a second office for filing es designated by the laws of such Stete; or (B) With Clerk Of District Court-In the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Statea district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbla, if the property subject to the lien is situeted in the District of Columbia. a. (2) Situs Of Property Subjects to Lies.—For purposes of paragraphe (1) and (4), property shall be deemed to be situeted.

(A) Real Property - In the case of real property, et its physical location; or

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(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or pertnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1935

(g) Refiling Of Notice.—For purposes of this section.

(1) **General Rule.**—Unless notice of ilen is refiled in the menner prescribed in peregraph (2) during the required refiling period, such notice of ilen shall be treated as filed on the date on which it is filed (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of Ilen refilled during the required refilling period shall be effective only-

(A) If-

 (i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under aubparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's realdence, if notice of such lien is also filed in accordance with subsection (f) in the State in which euch rasidence i located.

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" meana-

 (A) the one-year period ending 30 days after the expiretion of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilingened for auch notice of lish.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shalt issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which:

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell interest in respect thereof, has been fully eatisfied or has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary for the secretary

(2) Bond Accepted-There la furnished to the Secretery and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is to accordence with such requirements releting to terms, conditions, and form of the bond and euretiea thereon, as may be apecified by such regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstending lien,4f notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligation eccured by euch lien may be disclosed to any person who furnishes satisfector, written evidence that he has a right in the property subject to such lien or intende to obtain a right in euch property.

March 18

200

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	ider Intei	rnal Ro	evenue Laws
istrict		Serial Num	ber		For Option	al Use by Recording Office
BAI	LTIMORE, N	םו	5293054	412		
notice is give assessed again lability has be avor of the Un	n that taxes ist the followir en made, but Ited States on for the amou	, 6322, and 6323 of to (Including interest a lig-named taxpayer. D It remains unpaid. T all property and righ ant of these taxes, accrue.	and penaltles) hemand for paym herefore, there less to property be	nave been lent of this is a lien in lelonging to	:	CLERK. CIRCUIT COURT 93 MAR 15 AM 9: 40 OUEEN ANNE'S COUNTY
ame of Taxpayo	er hart be	ENTON RIDGLEY	JR.			TRUDO TENDO
esidence S	828 MONRO TEVENSVILL	DE MANOR RD. .E, MD 21666			·-	<b>₹ 5 2</b>
below, unless	notice of lien is By following suc	RMATION: With respect refiled by the date given the date, operate as a ce	en in column (e),	this notice		_ 4
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)
6672	<b>06/30/9</b> 2	220-56-0610	Ø1/25/93	Ø2/24/Ø	3	23555.73
						·
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Tot	al \$	23555.73
This notice was	s prepared and	signed at <u>BALT</u>	IMORE, MD			, on this,
	ay ofMar	-h, 19 <u>93</u>	··		_	· 
ignature for	M. FEHRER	L. Hoarus	Title		2-Ø1-35	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409).

Form 668

1935

**United States** 

VS.

	_	_		
$\Box$	lease	Λf	Tav	l ian
	lease	OI.	101	LICH

Filed this \_\_\_\_\_\_day of

<u>, 19\_\_\_\_\_\_\_m., 19\_\_\_\_\_\_\_m., 19\_\_\_\_\_\_\_</u>

and proper entry made in

\_\_\_\_\_\_ Book No. \_\_\_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

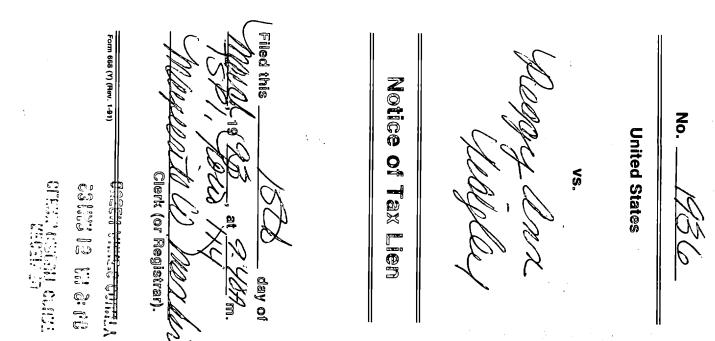
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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

DISTRICT			Seriai Number		L	For Optional Use by Recording Office
Bı	ALTIMORE,	MI		529305	412	
(a) of the internation for all statutory these taxes and the notice of international control of the control of	to the following-in the following-in the following the fol	have been fore, the en release ( lien was	n satisfied for the lien provided be ed. The proper of filed on	ne taxes listed be by Code section ( officer in the officed and 15	low and 6321 for e where	CLERK, CRCUIT COURT 94 JUN 10 AMII: 53 QUEEN ANNE'S COUNTY
	HART BEN	TON RI	DGLEY JR.			IVED AHII: <b>53</b> 'S COUNTY
lesidence	828 MONRO STEVENSVILI					
COURT RECO Liber n/a	ORDING INF Page n/a	UC	ON: C No. n/a	Serial No 1935	В	
Kind of Tax	Tax Period Ended (b)	identif	ying Number	Date of Assessment (d)	Last Day i Refiling	
6672 ******	Ø6/3Ø/92 ******	ſ	-56-0610 *****	01/25/93 ********	Ø2/24/ ******	/03 *******************
lace of Filing					<u> </u>	
	QUEEN		E CIRCUIT S COUNTY , MD 21	S17	Total	23555.73
'his certificate w	as prepared and	signed at	BALTI	MORE, MD		, on th
he <u>Ø5th</u> day c	June,	19 94				
Signature	Danue		WENCY	Title		·
oignature <i>I</i>	North Contract of the Contract				Chief,	SPf



### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person liebla to pey any lax naglects or rafusas to pey the seme efter demend, the amount (including any interest, additional amount, addition to tax, or assessabla penelty, togethar with any costs that may accrua in addition therato) shell be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another dete is epecificelly fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is mede and shell continue until the liability for the amount so assessed (or e judgmant against the taxpeyer erising out of such liability) is satisfied or becomes unanforceable by reeson of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be veild as egainst any purchaser, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### ო Place For Filing Notice; Form.—

(1) Piece For Filing - The notice raferred to in subsection (e) shall be filed-(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdiviston), as designated by tha lews of such State, in which the property subject to the lien is situitated; and

the lien is situiated; and
(ii) Personal Property-in the cese of personal property, whether tangible or inlangible, in one office within the Stete (or the county, or other governmentel subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situeted; axcept that Steta lew marely conforming to reenecting Federel law establishing e national filing system does not constitute e sacond office for filling as designated by the lews of such State; or
(B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the Steta has not by lew designated one office which meats the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is situeted in the
District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of reel property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intengible, et the residence of the taxpeyer at the time the notice of lian is filled.

For purposes of paragraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is loceted, end the residence of a taxpayar whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secratery. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehiclas



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of iten is reflied in the manner prescribed in peregraph (2) during the required rafiling period, such notice of itan shall be treated as filed on the dete on which it is filed (in eccordence with subsection (f) efter the expiretion of such refiling pariod.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only

(A) if-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of rafilling is antered and racorded in an indax to the axiant required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lian under subparagraph (A), the

Secretary recaived written information (in the manner prescribed in regulations issued by the Secretary) concarning a change in the texpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is localed.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required rafiling period".

 (A) the one-yeer period ending 30 deys after tha axpiretion of 10 years efter the deta of the assessment of the tax, end

(B) the one-year period anding with the expiration of 10 yeers efter the close of the preceding required refilin period for such notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such ragulations as the Secretary mey prescribe, the Secretary shall issue a certificate of ralease of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforcaable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied or has become legally unenforcaable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon tha payment of the amount essessed, together with all interest in raspect thereof, within the lime prescribed by law (including any axtansion of such time), and that is in accordance with such raquiraments releting to terms, conditions, and form of the bond and surelies thereon, as mey be epacified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian,-if notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such illumay be disclosed to any person who furnishes satisfactor written avidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



200

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal R	evenue Laws	,
District		Serial Num	ber	-	For Option	nai Use by Recording Office	<u> </u>
BA	LTIMORE, 1	MD	529305	413			# 4 # B
notice is give assessed again liability has be favor of the Ur	n that taxes not the following the made, but alted States on for the amounts that may	1, 6322, and 6323 of the clinchian line interest and interest and interest and interest and interest and right and of these taxes, accrue.	and penaltles) in emand for paym nerefore, there it is to property be	nave been lent of this is a lien in lelonging to		RECEIVED CLERK, CIRCUIT COURT 93 MAR 15 AM 9: 40 QUEEN ANNE'S COUNTY	•
		MANOR RD.				COURT 9: 40	). 
below, unless	notice of lien is ay following suc	PRMATION: With respect refiled by the date given the date, operate as a cert	en in column (e),	this notice			•
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day for Refilling	r	Unpaid Balance of Assessment (f)	_ • :
6672	Ø6/3Ø/92	214-56-0231	Ø1/25/93	Ø2/24/Ø:	3	23555.73	u da t
						12	• * * * * * * * * * * * * * * * * * * *
Place of Filing		L	<u> </u>	<u> </u>			_ •
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	\$	23555.73	•
This notice wa	s prepared and	l signed at <u>BALTI</u>	MORF, MD			, on th	nis,
the <u>10th</u> d	ay of <u>Mar</u> ı	ch 19 <u>93</u>	•				-
Signature for	M. FEHRER	L. Hoarand.	Title		VENUE -Ø1-3	OFFICER 524	_ •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. (1991)

Edinin Birilis Yinedd 2 dan usbub ECOL COARI

1 E # 12 - 1

(Rev. 5-94)

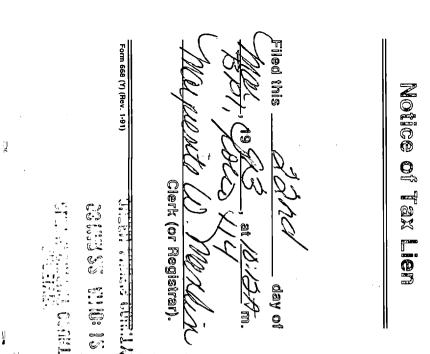
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### Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District		Serial Numb	er		For U	se by	Recording Office
P.	ALTIMORE, M	ın·	5293Ø5	413			
I certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had tions. Therefor tions has been real revenue tax ile authorized to n	name taxpayer, the requi ave been satisfied for the e, the lien provided by C released. The proper offi	rements of section taxes listed belowed to the control of the cont	on 6325 (a) ow and for for these where the	QUEEN ANNE'S COUNTY	1 HV 81 AON 16	RECEIVED
Name of Taxpay	yer PEGGY ANI	N RIDGLEY			AINDO	AH 11: 05	COURT
	328 MONROE STEVENSVILI						
COURT RECO	ORDING INFO	ORMATION:					
Liber	Page	UCC No.	Serial No	• '			
∏/a Kind of Tax (a)	Tax Period Ended (b)	n/a Identifying Number (c)	Date of Assessment (d)	Last Da Refili (e)	ng		Unpaid Balance of Assessment (f)
6672 *****	06/30/92 ******	214-56-0231 *******	Ø1/25/93 ******	Ø2/24/ ******		***	23555.73 *******
			·				
Place of Filing		<del></del>		<u> </u>			-
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21			Total	\$	23555.73
This notice was	prepared and si	gned atRALTI	MORE, MD.				, on this,
the <u>Ø8th</u> day	of <u>November</u>	, 94			101 <u></u>		
Signature	aller		Title	Chief,	SPf		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the seme efter demend, the emount (including eny interest, edditional emount, addition to tax, or assessable penalty, together with eny costs that mey eccrue in eddition thereto) shell be e lien in fevor of the United Stetes upon ell property end rights to property, whether real or personel, belonging to euch person.

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien Imposed by section 6321 ehell erise at the time the assess-ment is made and shall continue until the liability for the amount so essessed (or e judgment egeinst the taxpeyer erising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be velid as against any purchaser, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### n Place For Filing Notice; Form.-

(1) Piece For Filling - The notice referred to in sub-(i) riece For Filling section (e) shell be filed-

(A) Under State Lews

(i) Real Property - In the cese of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property eubject to the lien is situteted; and

(II) Personal Property-In the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situeted, except that State law merely conforming to reenecting Federal law establishing a national filling system does not constitute e second office for filing

as designeted by the lews of such Stete; or
(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Co-fumble - In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shell be deemed to be situeted-(A) Reel Property - In the case of reel property, et its physical location; or

(B) Personel Property-In the case of personal property, whether tengible or intangible, et the residence of the taxpeyer et the time the notice of lien is flied.

For purposes of paragraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpeyer whose rasidence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1937

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) etter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, end

(ii) in the case of real property, and the fect of refilling is entered end recorded in an Index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of Ilen under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in accordence with subsection (f) in the Stete in which such residence is located.

United

States

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-yeer period ending 30 days efter the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for euch notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions as the Secretary mey prescribe, the Secretary shell issue e certificate of release of eny tien imposed with respect to any internal revenue tax not leter than 30 days efter the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togeth-er with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest In respect thereof, within the time prescribed by lew (including any extension of such time), end that is in eccordance with such requirements releting to terme, conditione, and form of the bond and sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuent to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to eny person who furnishes setisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.



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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal	Tax Lien Un	der Inter	rnal Rev	venue Laws	
District		Serial Nu	ımber		For Optional	Use by Recording Office	_ (
BAL	TIMORE,	מא	529305	832			441
notice is given assessed agains liability has beer favor of the Unite this taxpayer for interest, and costants of Taxpayer	that taxes t the followin made, but ed States on or the amou ets that may	5 FOOD INC ,	and penaltles) hend penand for payment therefore, there has to property be and additional	nave been ent of this is a lien in clonging to penalties,		CLERK. CIRCUIT COURT 93 MAR 22 AM 10: 12 OUEEN ANNE'S COUNTY	
	301 DEL EENSTOWN	RHODES AVE MD 21658		-		OURT:	. }4,5 •
below, unless no shall, on the day in IRC 6325(a).	otice of lien is following sucl	RMATION: With resp refiled by the date g n date, operate as a c	iven in column (e),	this notice as defined			•
Kind of Tax (a)	Fax Perlod Ended (b)	Identifying Numbe	Date of Assessment (d)	Last Day fo Refiling (e)		npald Balance f Assessment (f)	_
941	Ø9/3Ø/92	52-1664113	12/21/92	Ø1/2Ø/9	73	9596.72	μ <sub>ξ</sub> ;
						<u>-</u>	
Place of Filing		ANNE'S COUNT		Tota	al \$	9596.72	_ •
This notice was p	repared and	signed atBAL	TIMORE, MD			, on thi	s,
the <u>15th</u> day	of <u>Marc</u>	5 <sup>†</sup> 19 93	<u> </u>		-		1000
Signature for		L. Houraud Zed by law to take acknow	7 Title	52	ANAGER 2-Ø1-699		_ •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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- 37 IRL 1970 7.740 £

03/30/90 32-1664115 112/21/42 01/20/03

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TRUST TINDEIT SEE HE WAS TA MOSHUEL P. BUTCHS MEETING

COLOREVICEE ND 21657

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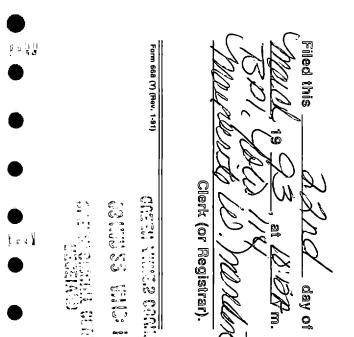
O

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 5-94)		Certificate (	ot Kelease	ot Fede	ral Ta	X Lien
District		Serial Numb	per		For L	Ise by Recording Office
B4	ALTIMORE, M	ID I	52 <b>9</b> 3058	932		
I certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had to the following the fo	name taxpayer, the requi ave been satisfied for the e, the lien provided by C eleased. The proper offi	rements of sections taxes listed below code section 6321 cer in the office March 22	on 6325 (a) ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 95 0CT 12 NM 9: 40
Name of Taxpa	yer Harneds f Bobs Mini	OOD INC , a CO	RFORATION			ATRNOO S.E O'Y :6 HW LUNCO LINC
	RT 301 DEL QUEENSTOWN,	RHODES AVE MD 21658				0,0 181
COURT RECO Liber n/a	ORDING INFO Page n/a	DRMATION: UCC No. n/a	Serial No 1937			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refilir <i>(e)</i>		Unpald Balance of Assessment (f)
941 ******	09/30/92 (*******	52-1664113 *******	12/21/92 ******	01/20/( \$******		9596.72 *******
						t .
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT.		Total	\$ 9596.72
This notice was	prepared and si	gned atBALTI	MORE, MD	· · · · · · · · · · · · · · · · · · ·		, on this,
the <u>O2nd</u> day	of <u>October</u>	, 19 <u>95</u>				
Signature	Mir		Title	Chief,		dorel Tay line Boy But 71.466 :1971.2

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, C.B. 409)



Notice of Tax Lief

Beray d.

United States

### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pey the same after demand, the amount (including any interest, additional emount, addition to tax, or assessable penelty, together with any costs thet may accrue in addition thereto) shell be ellen in fevor of the United Stetes upon all property end righls to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell erise at the time the assessment is made end shell continue until the liability for the emount so assessed (or e judgment egeinst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos-

JUdgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's Ilenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### ന Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to the lien is situitated; and

(II) Personal Property-In the case of personal property, whether tangible or Intangible, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stale, in which the property subject to the lien is situeted; except that Stete law merely conforming to reenacting Federel law establishing a national filing system does not constitute a second office for filling as designeted by the lews of such Stete, or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stele has not by lew designant (A) or

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situeted in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal executive office of the business is loceled, and the residence of e taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstending eny other provision of tew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1938

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Untess notice of lien is refiled in the manner prascribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordence with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shell be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered end recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretery) concerning a change in the laxpeyer's residence, if notice of such lien is eleo filled in accordance with subsection (f) in the State in which such residence i loceted.

(3) Required Refilling Period.—in the case of any notice of ilen, the term "required refilling period" means-

 (A) the one-year period ending 30 deys efter the expiretion of 10 years efter the date of the assassment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for euch notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internel revenue tax not tater than 30 days efter the deform which

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon, as may be epecified by such regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding flen,-if notice of lien has been filed pursuent to section 6323(f), the amount of the outstending obligation secured by such tien mey be disclosed to any person who furnishes eatisfactor, written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.



*(*3)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal Re	evenue Laws
District	•	Serial Numb	er		For Options	l Use by Recording Office
BA	ALTIMORE, I	מא	<b>5</b> 2 <b>93</b> 05	784		
notice is give assessed again liability has be favor of the Un this taxpayer interest, and c	n that taxes not the following een made, but nited States on for the amou costs that may		nd penaltles) hemand for paymerefore, there less to property be	lave been ent of this s a lien in longing to	,	CLERK, CIRCUIT COURT 93 MAR 22 AM 10: 12 QUEEN ANNE'S COUNTY
.00.00.100	er KANDY 1901 CECIL CHESTER, M			_		IVED UIT COURT AM 10: 12
IMPORTANT below, unless	RELEASE INFO notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice		À
Kind of Tax	Tax Perlod Ended (b)	IdentIfying Number (c)	Date of Assessment (d)	Last Day f Refiling (e)	or	Unpaid Balance of Assessment
1040 1040	12/31/89 12/31/91		10/28/91 05/25/92	11/27/ Ø6/24/		6936.19 642.85
						• -
Place of Filing		ANNE'S COUNTY	COURT	То	tal \$	7579。Ø4
	s prepared and	signed at	MORE, MD			, on this,
the <del>15th</del> da	ay of <u>Mar</u>	Ch 19 93	Title			
for	<b>-</b>	L. Hoarus	S		IANAGER 12-01-65	99

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. (39)

DELIANARE-MARYLAND

RENDY T CURTIS

1901 OECIL OT CHESTER, MD 21619-2164

COURT RECORDING INFORMATION:

Serial No. UCC No.

ANCEIVED BOR RECO

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

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Baltimores MB

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Chiefs SP4

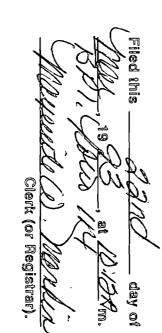
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Form 668(Z) 2282

Department of the Treasury - Internal Revenue Service

(Rev.8-97)		Certificate	al Tax	al Tax Lien				
District	<del> </del>	Serial Nur	Serial Number			For Use by Recording Office		
DELAWAR	RE-MARYLAND		529305784					
of the Intern additions. Ti additions ha Internal reve 1993	hal Revenue Code had herefore, the lien parties been released. To the tax lien was filed, is authorized to mand additions.	taxpayer, under the ras satisfied the taxes rovided by Code section in the proper officer in Mande the books to should be considered as the books to should be considered.	Blisted below and a tion 6321 for these the office where th 나는다 군2	all statutory taxes and e notice of	C	RECEIVED OURT CLERK, CIRCUIT COUNTY 99 JUN 23 PM 1: 43 99 JUN 23 PM 1: 43		
		· OOK! 20				PA PA PA PA PA PA PA PA PA PA PA PA PA P		
Residence iber Page n/a n/a	COURT RE	. CT 1D 21619-2164 CORDING INFOR Gerial No. 1938	MATION:			S COUNTY		
Kind of Tax (a)	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day Refiling (e)	for g	Unpaid Balance of Assessment (f)		
1040 1040 ******	12/31/1989 12/31/1991 *******	231-92-8751	T0/28/1991 05/25/1992 *******	06/24/2	002	- 6936.19 642.85 ********		
Place of Filing	QUEEN	OF THE CIRCL ANNE'S COUNT REVILLE, MD 21	Υ	1	Total	7579.04		
the <u>14th</u> c	s prepared and s	igned atBal	timore, MD			, on this,		
Signature	? AMo		Title Ch i	ef, SPf				

(NOTE: Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Notice of Tax Lien

hender-Vous in the Ged,

United States

# No. 1924

### Excerpts From Internal Revenue Code

(Rev.

### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional emount, addition to tax, or essessable penally, together with eny costs that may eccrue in eddition thereto) shell be ellen in levor of the United Stetes upon all property end rights to property, whether reel or personel, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless enother dete is specificelly tixed by lew, the lien imposed by section 6321 shell erise et the time the essessment is mede end shell continue until the liebility for the emount so assessed (or e judgment egainst the taxpayer erising out of such liebility) is setistled or becomes unenforceable by reeson of lepse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Anterests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos

ad by section 6321 shell not be velid as egeinst eny purchas er, holder of e security interest, mechenic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

### n Place For Filling Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-

(A) Under State Lews

(i) Real Property - In the cese of real property, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to

the lien is situteted; and

(iii) Personal Property-In the cese of personal property, whether tangible or inlengible, in one office within the State (or the county, or other governmentel subdivision), as designeted by the lews of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federal lew establishing a national filling system does not constitute a second office for filling es designeted by the lews of such State; or

es designated by the lews of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the properly subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is situeted in the
District of Columble.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) and (4), property shell be deemed to be situeted-(A) Reel Property - In the case of reel property, et its physical location; or

(B) Personal Property-In the case of personel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporation or pertnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetas shell be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice reterred to in subsection (e) shall be prescribed by the Secretery. Such notice shell be veild notwithstending any other provision of lew regarding the form or content of e notice of lien.

Mote: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- 2. Motor vehicles



(g) Refiling Of Motice.—For purposas of this section-

(1) General Rule,—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in eccordence with subsection (f) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of reel property, and the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretery received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is also filled in eccordance with subsection (f) in the State in which such residence I located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meens-

(A) the one-yeer period ending 30 deys efter the expiration of 10 yeers efter the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulations as the Secretery mey prescribe, the Secretery shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter then 30 days efter the day on which

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully setlefied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that le conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordence with such requirements relating to terms, conditions, and form on the bond and sureties thereon, as mey be epecified by euch requietions.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), th emount of the outstanding obligetion secured by such the may be disclosed to eny person who furnishes satisfectory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

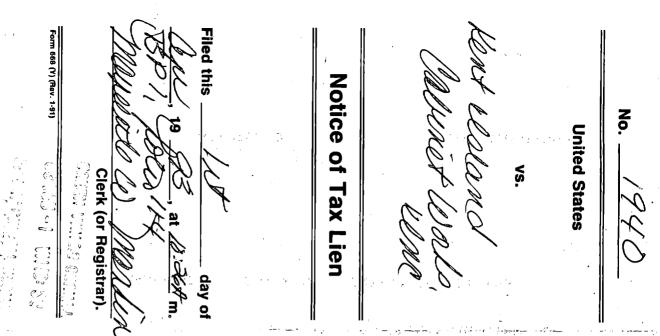


244

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	rnal F	Revenue Laws	
District	<del></del>	Serial Numb	er		For Optio	nal Use by Recording Office	_
BA	LTIMORE, I	мп	5293Ø5	567			
notice is give assessed agair lability has be favor of the Un	n that taxes est the followir en made, but ited States on for the amou osts that may	I, 6322, and 6323 of the (Including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) in mand for paymerefore, there is to property be and additional	ent of this ent of this s a lien in longing to penalties,	r I ON	CLERK, CIRCUIT COURT  93 MAR 22 AM 10: 12  QUEEN AMME'S COUNTY	<b>8</b> 1 }
	01 CRANEY		919			7 7	
IMPORTANT F	RELEASE INFO notice of lien is ay following suc	RMATION: With respect refiled by the date given the date, operate as a certification.	to each assessr n in column (e),	this notice			12
Kind of Tax (a)	Tax Perlod Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)	r	Unpaid Balance of Assessment (f)	_
940	12/31/87	52-1475073	12/28/92	Ø1/27/9	73	15701.19	
							Ĭ, J
Place of Filing		<u> </u>	l	<u></u>	<del> </del>	·	_
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		Tot:	al \$	15701.19	_r
This notice was	s prepared and	signed atBALTI	MORE, MD			, on th	is,
the <del>12th</del> da	ay of <del>Man</del>	<sub>∈ի</sub> 19			,	÷	
lignature for	D. SPIVAC	L. Hoarard.	Title		EVENUE 2-Ø1-2	OFFICER 2816	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. (199)



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, additional amount, addition to tax, or assesseble together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United Steles upon eli property end rights to property, whether reel or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the tien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unanforceeble by reason of lapse of time

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Impor

ed by section 6321 shall not be velid as egeinst eny purcha er, holder ot e security interest, mechanic's lienor, or jud ment lien creditor until notice thereof which meets the requir menie of subsection (f) has been filed by the Secretary.

### <sub>(i)</sub> Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in sui section (e) shall be filed-

(A) Under Stete Laws

(i) Real Property - in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situteted; end

(ii) Personel Property-in the case of personal property, whether tengible or intangible, in one office within the Stele (or the county, or other governmental subdivision), es designeted by the lews of such Stels, in which the property subject to the lish is situeted; except that Stele lew merely contorming to reenacting Federal lew establishing a national filing system does not constitute a second office for filing as designeted by the lews of such Stete; or
(B) With Clerk Of District Court-in the office of the

clerk of the United Stetes district court for the judicial district In which the property subject to lien is situeted, whenever the State has not by lew designeted one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Ot The District Ot Cojumbla - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Silus Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situeted-(A) Real Property - in the cese of real property, et its physical

(B) Personel Property in the case of personal property, whether tengible or intangible, at the residence of the taxpeyer et the lime the notice of lien is tiled.

For purposes of peregraph (2) (B), the residence of e corporation or partnership shell be deemed to be the piece of which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which it is flied (in accordance with subsection (i) after the expiration of such ratiling period.

(2) Place For Fliing .- A notice of tien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

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(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tex. and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of iten.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary mey preactibe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue lax not leter than 30 days after the day on which .

(1) Liability Selistied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or (2) Bond Accepted-There is furnished to the Se-

cretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such requiations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (ii) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding tien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.



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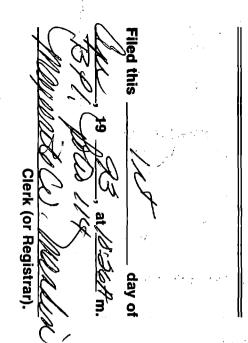
Department of the Treasury - Internal Revenue Service

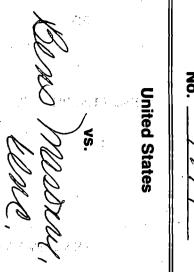
(Rev. January 1991)  District		e of Federal Ta	per	F		enue Laws	<u>e</u>
As provided by notice is given assessed againg the limit is a second to the limit is taxpayer interest, and continued in the limit is taxpayer interest, and continued in the limit is taxpayer interest, and continued in the limit is taxpayer interest.	en that taxes nst the followir een made, but nited States on for the amou	I, 6322, and 6323 of the (Including Interest and Interest	nd penaitles) is emand for paymerefore, there is to property be and additional	nue Code, nave been lent of this is a lien in longing to penalties,	E'S C	RECEIVED COURT CLERK, CIRCUIT COURT	Ŋ×
IMPORTANT below, unless	721 MAIN S STEVENSVIL RELEASE INFO notice of lien is day following suc	SLAND CABINET W T % GARLAND M R LE, MD 21666-4 RMATION: With respect refiled by the date give h date, operate as a cert	IFE Ø11 to each assessin in column (e),	ment listed this notice	OUNTY	VED COURT AM 10: 26	* <b>:</b>
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		eald Balance Assessment (f)	
941 941 941	Ø3/31/92 Ø6/3Ø/92 Ø9/3Ø/92	52-1782407	10/12/92 09/07/92 12/07/92	11/11/03 10/07/03 01/06/03	2	885.Ø1 6294.36 3854.93	
				•		es d	Ц.
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$	11034.30	 #`
This notice wa	s prepared and	signed at BALTI	MORE, MD		<u> </u>	, on th	nis,
	ay ofMar	드ḥ19 <u>93</u>	·			<u> </u>	
Signature f⊜r	•	of Honorado	Title		NAGER -Ø1-6999		

(NOTE: Certificate of officer aut 22ed by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668





### Excerpts From Internal Revenue Code

668 (Y) (Pleas

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the seme efter demand, the amount (including any interest, additional amount; eddition to tax, or assessable peneity, together with any costs that may accrue in eddition thereto) shall be elien in favor of the United Steles upon ell property and rights to property, whether real or personal, belonging to such person.

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Unless another date is specifically fixed by lew, the lien specifically fixed by section 6321 shall arise at the time the assess—ment is made and shall continue until the liability for the amount so assessed (or e judgment sgeinst the laxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Hoiders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

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(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-(A) Under State Laws

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as designeted by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the properly subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be situated (A) Real Property - in the case of real property, at its physical location: or

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(B) Personal Property in the case of personal property, whether langible or intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or pernership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- 1. Securittes
- 2. Motor vehicles



Lien # 1941

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Untess notice of lien is refiled in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordence with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

 (A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

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(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

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(2) Bond Accepted-There is turnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with alt interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and cureties thereon, as may be specified by such regulations.

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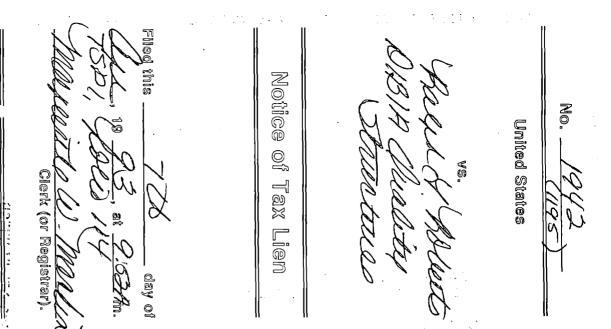
A CONTRACTOR OF THE STATE OF TH

200

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal T	ax Lien Un	der Inte	ernal R	evenue Laws	
District		Serial Num	ber	-	For Option	al Use by Recording Office	
BA	LTIMORE, N	ם מי	529306	825			114
notice is giver assessed again liability has bee favor of the Uni this taxpayer interest, and co	n that taxes ist the following made, but lited States on for the amounts that may a		ind penalties) if emand for paym nerefore, there if its to property be and additional	nave been ent of this s a lien in longing to penaities,		REC CLERK, CI 93 APR -	
Residence 8	PR BENS MA 28 MONROE TEVENSVILL			N .	,	RECEIVED COURT COURT 93 APR -1 AM 10: 26	ā h g
below, unless r	notice of lien is by following such	RMATION: With respective refiled by the date given date, operate as a certification.	en in column (e),	this notice	or l	Unpaid Balance	•
Kind of Tax (a)	Ended (b)	Identifying Number	Assessment (d)	Refiling		of Assessment	
941 94Ø	Ø9/3Ø/87 12/31/9Ø	52-1001769 52-1001769	Ø1/11/93 Ø2/15/93	Ø2/1Ø/ Ø3/17/	1	8Ø27.22 2678.39	Йdи
							Hú li
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tai \$	10705.61	_
This notice was	prepared and	signed atBALT	IMORE, MD	-		, on th	is,
the <u></u>	y ofMand	73 <u>73</u>					ja≒o ■
	M. FEHRER	L. Hoarus	Title	5	2-01-35		_ •

(NOTE: Certificate of officer authorized by law to take ecknowledgments is not essential to the validity of Notice of Federal Tax Illen Rev. Rul. 71-466, 1971 - 2 C.B. 409)



See 6901 Lien For Toyon

#### Sec. 6321. Lien For Taxes

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From Internal Revenue Code

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Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is made and shell continue until the liability for the emount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Interests, Lienor's Lienors, And Judgment Lien Creditors.—The lien Impress by section 6321 shell not be valid as against any purchear, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### <sub>(i)</sub> Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in su section (a) shall be filed-

(A) Under State Lews

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to llen is situated, whenever the State has not by law designeted one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Coumbir 1 lite property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situaled-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or Intengible, et the residence of the taxpayer at the time the notice of Ilen is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1942

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place FOI Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

1.00

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in en Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence i located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not leter than 30 days efter the dany which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that le conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordence with such requirements relating to terms, conditions, and form of the bond and surelles thereon, as may be specified by euch regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstending lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such it may be disclosed to any person who furnishes satisfactor written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	NOUC	9 01 Fe	el letapo	ax Lien Un	der Into	erne	ai Keve	nue Laws	
District	<del></del>		Serial Numb	per		For	Optional Use	by Recording Office	;e
As provided by notice is give assessed again liability has be favor of the Ur this taxpayer interest, and content	en that taxes nst the followir een made, but nited States on for the amou costs that may ver RALPH T D/B/A CO BOX 161 SUDLENSVILL RELEASE INFO notice of lien is lay following suc	(including ig-named it remains all proper int of the accrue.  ROBER QUALIT  E. MD  RMATION: refiled by h date, ope	Interest and taxpayer. Design to the second of the second	to each assessr n in column (e), ificate of release	nue Code, have been ent of this s a lien in longing to penalties,  nent listed this notice as defined		QUEEN ANNE'S COUNTY	CLERK, CIRCUIT COURT  93 APR -7 AM 9: 52	
in IRE 6825(x)		GINAL	DATE IN I	COL. (e) **				··· <del>·</del>	<u>`</u> ;
Kind of Tax (a)	Tax Period Ended <i>(b)</i>	ldentifyi 	ng Number (c)	Date of Assessment (d)	Last Day Refiling <i>(e)</i>			aid Balance ssessment (f)	
941 941 941 940 940 940	06/30/84 06/30/85 09/30/85 12/31/85 12/31/84 12/31/85	52-1 52-1 52-1 52-1	147858 147858 147858 147858 147858 147858	Ø6/Ø8/87 Ø6/Ø1/87 Ø6/Ø1/87 Ø6/Ø1/87 Ø5/25/87 Ø5/25/87	Ø7/Ø8/ Ø7/Ø1/ Ø7/Ø1/ Ø7/Ø1/ Ø6/24/ Ø6/24/	97 97 97 97		3052.68 3410.83 2483.61 700.93 160.54 197.14	3 ' L 3
Place of Filing	, <u>(</u>	OUEEN A	F THE CII NNE'S COU			otal	\$ 19	0005.73	
	Recording s prepared and			195 IMORE, MD.				, on t	<sup>,</sup> his,
the <u>31st</u> d	ay dil <u>anch</u>	_ , 19 <u>_ 93</u>		Title	Chief	CD1	·		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668

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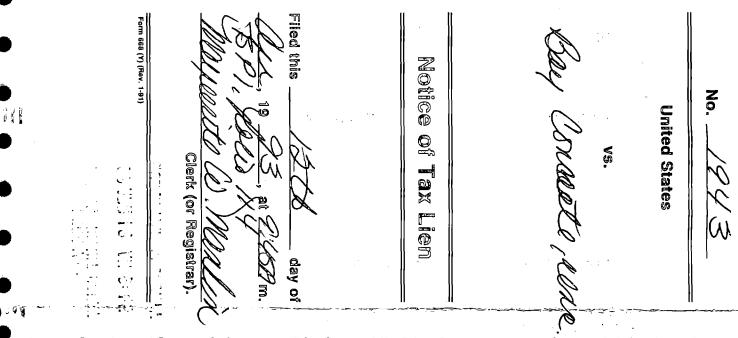
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Form 668 (Z)<sup>2049</sup> (Bev. 5-94) Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

	· l		o	o cut	,,ui 10	A FIUII
District		Serial Numb	Serial Number			Use by Recording Office
DELAWARE-M			29306940			
of the Internal all statutory ac taxes and add notice of intern	Rovenue Code h dditions. Therefor itions has been nai revenue tax ite n authorized to r	name taxpayer, the requisive been satisfied for the re, the lien provided by Creleased. The proper office was filed on April out the books to show	e taxes listed belo code section 632 cer in the office 0 7	ow and for 1 for these where the		OLERIC CIRCUIT COURT 97 JAM - 6 PM 1: 03 OUEEN ANME'S COUNTY
Name of Taxpa	yer ralph t	ROBERTS		·····		CCHYED JRCUIT COURT -6 PM 1: 03 NME'S COUNTY
	D/B/A QUA	LITY STRUCTURES				VED DIT COURT PM 1: 03
	O BOX 161 UDLENSVILL	E, MD 2166	8	_		TY
COURT RECOI Liber	RDING INFO Page	RMATION: UCC No.	· Serial N	0		,
TSP1	. 11			1942		
Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Da Refill (e)	ing	Unpaid Balance of Assessment (f)
941 941 941	06/30/84 06/30/85 09/30/85	52-1147858 52-1147858 52-1147858	06/08/87 06/01/87 06/01/87	07/08/ 07/01/ 07/01/	97	3052.68 3410.83 2483.61
941 940 940	12/31/85 12/31/84 12/31/85	52-1147858 52-1147858 52-1147858 52-1147858	06/01/87 05/25/87 05/25/87	07/01/ 06/24/ 06/24/	97 97	700.93 160.54 197.14
******	***	*****	****	\$ * * * * * * *	****	****
	<u></u> .	•			٠,	
Place of Filing		DF THE CIRCUIT	COURT	<u> </u>	Total	\$ 10005.73
		VILLE, MD 216	17			
This notice was	prepared and si	gned at <u>Baltim</u>	ore, MD			, on this,
the 04th day	of <u>December</u>	r, 19 <u></u>	_			
Signature	I de la como de la com		Title	Chief, S	iP f	



#### Example: From Internal Revenue Code

### Sec. 6321. Lien For Taxes

if eny person lieble to pey eny tax neglects or refuses to pey the same ener demend, the emount (including eny interest, edditional amount, eddition to tax, or essesseble penelty together with eny costs that may accrue in addition thereio) snall be a lien in fevor of the United States upon all property end rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is mede and shall continue until the liebility for the Imount so essessed (or e judgment egeinst the taxpeyer erising out of such liability) is sellafied or becomes unenforce able by reeson of lapse of time

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst eny purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### n Place For Filing Notice; Form .--

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

(i) Reel Property - In the case of reel property, In one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situteted; end

(II) Personal Property-In the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such Stete, in which the property subject to the lien is silueted; except thet Stele lew merely conforming to reenecting Federal lew esteblishing e netional filing system does not constitute e second office for filing es designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Siete has not by lew designeted one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of  $C\varepsilon$  imbinifithe property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) and (4), property shell be deemed to be situeted-(A) Real Property - In the cese of reel property, et its physical locetion; or

(B) Personel Property-In the case of personel property, whether tengible or intengible, et the residence of the taxpayer et the time the notice of lien is flied.

For purposes of peregreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regerding the form or content of e notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles

Lien # 1943

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which it is flied (in eccordence with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of reel property, and the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is elso filed in eccordance with subsection (f) in the Stete in which such residence i.

(3) Required Refilling Period.—in the cese of any notice of lien, the term "required refiling period"

(A) the one-yeer period ending 30 days efter the expiration of 10 yeers efter the dete of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 yeers efter the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulelions as the Secretery mey prescribe, the Secretery shell issue e certificate of release of any lien imposed with respect to eny internel revenue tax not leter than 30 days efter the day

(1) Liability Setisfied or Unenforceable - The Secretery finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied

has become legally unenforceable; or (2) Bond Accepted-There is furnished to the Secretery end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by lew (including any extension of such time), end that is in accordance with such requirements-relating-to-terms, conditions, end-form-of the bond end sureties thereon, as mey be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstending lien,-if notice of lien has been filed pursuent to section 6323(f), th. emount of the outstanding obligation secured by such ilmey be disclosed to any person who furnishes satisfector written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

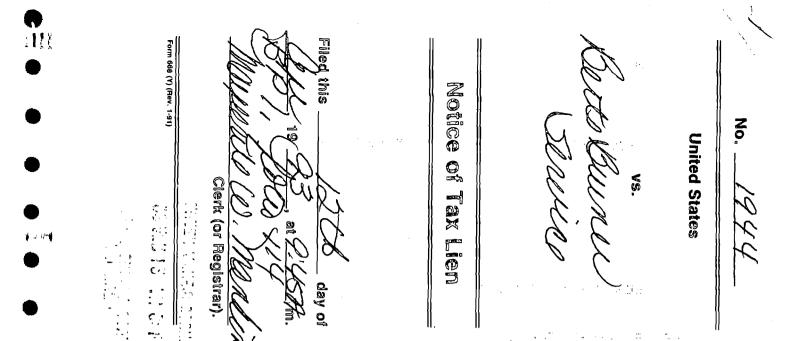


286

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Ur	der Inte	rnal F	Revenue Laws	;
District			Serial Numb	oer	Ţ	For Option	onal Use by Recording Offi	Се
BAL	TIMORE, M	1D	529307854					17
As provided by notice is given assessed again liability has be favor of the Unthis taxpayer interest, and co	n that taxes ist the followli en made, but ited States on for the amou	including) ng-named it remains all proper	Interest au taxpayer. De unpald. Th ty and rights	nd penalties) lemand for paymere lerefore, there is to property be	nave been lent of this is a lien in lionging to		RECEIVED CLERK, CIRCUIT COURT 93 APR 12 AM 9: 45 QUEEN ANNE'S COUNTY	
Name of Taxpay	er BAY CON	NCRETE,	INC , a	CORPORATIO	DN		VED AM 9: 45 S COUNTY	
	14 BAY VIE RASONVILLE		21618				TY 5 ₹1	# Y → <b>■</b>
below, unless	notice of lien is ay following suc	refiled by	the date give	to each assessin in column (e), ificate of release	this notice			•
Kind of Tax	Tax Period Ended (b)		ng Number (C)	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment (f)	_ (
941 941 941 941 941 94Ø	Ø3/31/9Ø Ø6/3Ø/9Ø Ø9/3Ø/9Ø 12/31/9Ø 12/31/9Ø	52-1 52-1 52-1 52-1	660671 660671 660671 660671 660671	06/11/90 02/09/93 02/09/93 02/09/93 02/09/93	Ø7/11/8 Ø3/11/8 Ø3/11/8 Ø3/11/8 Ø3/11/8	13 13 13	180.54 13181.95 16939.72 19466.57 6914.13	111
			:				· -	441
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	To	tal \$	56682.91	
This notice was	s prepared and	l signed at	BALTI	MORE, MD			, on	this,
the <u>7th</u> da	y of <u>Apri</u>	<u>. 1,</u> 19	93			-		١١.
Signature for i	( . STERLIN	<u> </u>	barul	Title	52 	2-Ø1-3		_ •

Rev. Rul. 71-466, 1971 - 2 C.B. 469)



### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the same etter demend, the emount (including any interest, additional emount, addition to lax, or assessable penelly together with any costs that mey accrue in addition thereto) snell be alien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

From Internal Revenue Code

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liebility for the emount so assessed (or a judgment egeinst the taxpayer arising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be valid as egainst eny purchaser, holder of e security interest, mechenic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Sacretery.

#### (n) Place For Filing Notice: Form.—

(1) Place For Filling - The notice referred to in sub-

section (e) shell be filed-(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the law testilizated.

the lien is situated; in which the lien is situated; and

(ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within the Stete for the county, or other governmentel subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is situated; except that Stete law merely conforming to reenecting Federal law esteblishing a netional filling system does not constitute a eecond office for filling as designeted by the laws of such Stete; or

system does not constitute e escend office for filing as designated by the lews of such State; or UB' with Clerk Of District Coun-in the office of the clerk of the United States district count for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Coiumble - In the office of the Recorder of Deeds of the District of Colimbial if the property subject to the lien is situeted in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shell be deemed to be situeted-(A) Reel Property - In the cese of reel property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tengible or intangible, at the residence of the taxpeyer at the time the notice of ilen is flied.

For purposes of peregreph (2) (B), the residence of e corporation or partnership shell be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of lew regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- . Securities
- 2. Motor vehicles
- 3. Personal-pro--



Lien # 1944

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of ilen reflied during the required refliing period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, end the fact of refilling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 deys or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretery) concerning a change in the taxpeyer's residence, if a notice of such ilen is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of illen, the term "required refilling period" means-

(A) the one-yeer period ending 30 deys after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internet revenue tax not leter than 30 days efter the day

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the liability for the amount essessed, together with all interest in respect thereof, hes been fully setisfied or has become legally unenforceeble; or

(2) Bond Accepted-There le furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with eli interest in respect thereof, within the time prescribed by lew (including any extension of such lime), and that is in eccordance with euch requirements releting to terms, conditions, and form of the bond end sureties thereon, as mey be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filled pursuant to eection 6323(f), the emount of the outstending obligation secured by such lien may be disclosed to any person who furnishes estisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Rever	ue Laws
District		Serial Numb	er	<u>L</u>	For Optional Use I	by Recording Office
BA	LTIMORE, M	1D	5293078	321		-
notice is give assessed agai llability has be favor of the Ui this taxpayer interest, and o	en that taxes nst the following the made, but nited States on for the amouststate that may	I, 6322, and 6323 of the (including interest are not	nd penaltles) hemand for paymerefore, there is to property be	ent of this sa lien in longing to	QUEEN ANNE'S COUNTY	RECEIVED RECEIVED CLERK, CIRCUIT COURT
	ERTS BURNE RICE, MD	R SERVICE 21656			S COUNTY	ED COURT
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give th date, operate as a cert	n in column (e),	this notice		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)		id Balance ssessment (f)
941	Ø9/ <b>3</b> Ø/92	52-1395896	12/07/92	Ø1/Ø6/Ø3	3	2581.09
				-		# 4 :
Place of Filing		ANNE'S COUNTY	COURT	Tota	al \$	2581.Ø9 }(
		signed atBALTI1	MORE, MD			, on this,
Signature for		L. Howard	Title		NAGER Ø1-6999	

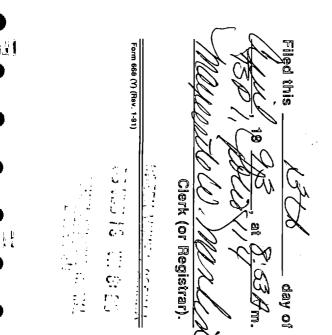
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91) \_ \_ \* \_ \_ Form 668 (Z) (Rev. 10-2000)

5356

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

Area:			Serial	Number		For Us	se by Recording Office
	NESS/SELF EMPLO Ne:(410)_962-18			52930782	1		
of the Internal additions. The additions has internal revenue 1993 these taxes at	ayer BERTS BU	satisfied the taxivided by Code see proper officer in a proper the books to see the books t	es listed ection 63 the offi il 12 show the	below and all st 21 for these tax ce where the no	atutory ses and otice of		RECEIVED CLERK, CIRCUIT COURT 01FEB   2 AM   1:52 QUEEN ANNE'S COUNTY
Liber Pa		RECORDING Serial No 1944		MATION:			
Kind of Tax	Tax Period Ending (b)	Identifying Nui (c)	mber	Date of Assessment (d)	į R∢	Day for efiling (e)	Unpaid Balance of Assessment (f)
941	09/30/1992	52-13958		2/07/1992	01/0	6/2003	2581.09
Place of Filing	QUEEN	OF THE CI ANNE'S CO EVILLE, MD	UNTY			Total	\$ 2581.09
	as prepared and sig $rac{ ext{h}}{ ext{day of}}$ day of $rac{ ext{Febr}}{ ext{day}}$		,	cimore, MD		<del></del>	, on this,
Signature	2. Shell	ta		Title Comp Mana		ce Techn	ical Support
	ertificate of officer auth			edgments is not es	sential to	the validity of	Certificate of Release of



Notice 0

United State

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or refuses to pey the seme ener demand, the emount (including eny interest, additionel amount, eddition to tax, or assesseble penelty, togetner with eny costs that mey eccrue in addition thereto) snell be a lien in fevor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by law, the lien imposed by section 6321 shell arise et the time the assessment is mede and shall continue until the liability for the emount so essessed (or e judgment egainst the taxpeyer erising out of such liability) is satisfied or becomes unenforceeble by reeson of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be velid as egainst eny purcheser, holder of a security interest, mechanic's llenor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### Place For Filing Notice; Form.

(1) Plece For Filling - The notice referred to In subsection (e) shell be filed-

(A) Under State Lews (i) Reel Property In the case of real property, In one office within the State (or the county, or other governmental subdivision), es designated by the lews of such Siete, in which the property subject to the lien is situteted; end

(II) Personel Property-in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeled by the laws of such State, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing

es designeted by the laws of such State; or (b) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiclef district in which the property subject to lien is situated, whenever the Siele has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Cc imbir if the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical location; or

1

(B) Personal Property-In the case of personel property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm end content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which It is filled (in eccordence with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shell be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, end the fect of refilling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordence with subsection (f) in the Stete in which such residence ! loceted.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-yeer period ending 30 days efter the expiretion of 10 years efter the dete of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions es the Secretery mey prescribe, the Secretary shall issue e certificate of release of eny lien imposed with raspect to any internal revenue tax not leter then 30 days efter the de

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully setisfied or has become legelly unenforceeble; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest In respect thereof, within the time prescribed by lew (including eny extension of such time), and that is in eccordance with euch requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

#### Sec. 6103., Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Return: and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding iten,-if e notice of ilen has been filed pursuent to section 6323(f), the amount of the outstanding obligelion secured by such lien mey be disclosed to eny person who furnishes setisfectory written evidence that he has a right in the property subject to euch lien or intends to obtain e right in such property.



(Rev. January 1991)

Ø

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws** 

District		Serial Numb	er		For Option	nai Use by Recording Offic	: <b>e</b> (
BA	ALTIMORE, M	113	5293079	715			
notice is give assessed agal liability has be favor of the Unit this taxpayer	en that taxes Inst the followir een made, but nited States on for the amou	I, 6322, and 6323 of the (including interest armg-named taxpayer. De it remains unpaid. The all property and rights into f these taxes, a accrue.	nd penaltles) he mand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to		RECEIVED COURT CLERK. CIRCUIT COURT 93 APR 13 AH 8: 53	) }
					•	JRT 53	1
	809 CHESTER CRASONVILLE				•		
below, unless	s notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice			<u>_</u>
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	
1040	12/31/91	213-48-7606	Ø <b>9</b> /14/92	10/14/	Ø2	1485.76	
				-			<b>,</b>
Place of Filing	'						
Trace of Trilling	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 210	COURT	Тс	otal \$	1685.76	- EE
		i signed at <u>BALTI</u> i	MORE, MD			, on t	this,
Signature		2110	Title		ANAGER		
for (NOTE: Certi	ificate of officer author	Wed by law to take acknowled	aments is not essent		2-Ø1-69 of Notice of		
	-466, 1971 - 2 C.B.		J			Form <b>668 (Y)</b> (Rev.	1-91)

James A o Borni Zhati

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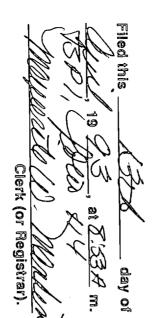
of aller

Department of the Treasury - Internal Revenue Service

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### Certificate of Release of Federal Tay Lien

(1164: 5-54)			UI IIGIGASG	oi i cuciai	I I GA LIGII
District	<del>_</del>	Serial Num	ber		For Use by Recording Office
EL AWARE - MA			<u> 29307715</u>		
of the Internal all statutory act taxes and add notice of Intern	Revenue Code had the state of t	-name taxpayer, the requiave been satisfied for the re, the lien provided by the released. The proper offen was filed on April 13 and the books to show	e taxes listed belo Code section 6321 (Icer in the office	ow and for I for these where the	CLERK CIRCUIT COURT 97 DEC 23 PM 1: 24 QUEEN ANNE'S COUNTY
ame of Taxpa	yer JAMES H	% BONNIE L MAR	TIN		100 S.: 1 Hd 101 LC
	9 CHESTER RASONVILLE		·		
CURT RECOR Liber m/a	RDING INFOR Page n/a	RMATION: UCC No.	Serial No 1945	<b>.</b>	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/91 ********	  213-48-7606  *********	09/14/92 ********	10/14/92 ********	1685.76
	·				
				·	
lace of Filing		OF THE CIRCUIT NNNE'S COUNTY /ILLE: MD 216	COURT	Tota	N \$ 1685.76
his notice was	prepared and si	gned atBaltim	one: MD		, on this,
ne 12th day	o <u>Dacember</u>	<u></u>			·
ignature	Mer		Title	Chief, SPf	
NOTE:: Carificate of p	lice enterland la	v to take acknowledgments is not	essential to the validity of	of Certificate of Release	of Federal Tax lien Rev. Rul. 71-466, 197



Notice of Tax Lien

eprind &

United State

Excerpt: From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person liable to pey any tax neglects or refuses to pay the seme after demand, the emount (including any interest, edditional amount, addition to tax, or assessable penalty, together with eny costs that may eccrue in eddition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the ilen imposed by section 6321 shall arise at the time the assessment is made end shall continue until the liability for the amount so assessed (or a judgment against the taxpayer erising out of such liability) is satisfied or becomes unenforceble by reason of lepse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as significant environment lien creditor until notice thereof which meets the requirements of subsection (f) has been flied by the Secretary.

#### n Place For Filing Notice; Form.—

(1) Place For Filling . The notice referred to in subsection (e) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, In one-office within the Stete-(or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situlated; and

(II) Personal Property-In the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal lew esteblishing a national filling system does not constitute a second office for filling es designated by the laws of such State; or

(b) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Combic If the property subject to the lien is situated in the
District or Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be situated (A) Real Property - in the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or infengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peragreph (2) (B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be vaild notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1946

(9) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien reflied during the required refiling period shall be effective only.

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of reel property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lien is elso filled in eccordance with subsection (f) in the State in which such residence i located.

(3) Required Refiling Period.—In the cese of eny notice of lien, the ferm "required refiling period" means-

(A) the one-year period ending 30 days efter the expiretion of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 yeers after the close of the preceding required refilin period for such notice of tien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not tater than 30 days after the on which

(1) Liability Setisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretery and eccepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by tew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain a right in such property.



**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Fed	deral Ta	ıx Lien Un	der Inte	ernal	Revenue Laws
District	<del></del>		Serial Numb	er		For Opt	ional Use by Recording Office
Be	ALTIMORE, N	1D		5293079	763		<b>[1]</b>
notice is given assessed again liability has be favor of the U this taxpayer	y sections 632 en that taxes Inst the following een made, but Inlted States on for the amou	(including ng-named to it remains all property and of thes	Interest ar axpayer. De unpaid. The y and rights	nd penalties) I emand for paym erefore, there is s to property be	nave been lent of this is a lien in longing to		CLERK, CIRCUIT COURT 93 APR 13 AM 8: 53
lame of Taxpa	yer raymoni	G BEND	ER			•	COURT 8: 53
	RT 4 BOX 63 CENTREVILLE		1617-989	<b>0</b> 4			· *
below, unless	·	refiled by the	ne date give	n in column (e), ificate of release	this notice as defined		· · · · · · · · · · · · · · · · · · ·
Kind of Tax (a)	Tax Perlod Ended (b)	ldentifyin	g Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpald Balance of Assessment 
1949	12/31/87	187-32	-667Ø	12/17/90	Ø1/16/	Ø1	3988.58
				-			
·							
						No.	<u> </u>
Place of Filing	CLERK QUEEN	OF THE ANNE'S		COURT	To	otal \$	3988.58
This notice wa	as prepared and	I signed at _	nlt igs	MORE, MD			, <b>on</b> this,
the <u>9th</u> c	lay of <u>Apri</u>	ப், 19 <sup>-</sup>	93			-	នី ភ
Signature		ر در این انتخاب		Title		ANAGE	

Form **668 (Y)** (Rev. 1-91)

PARAMETE BENDER

PT - BUX 681 OCNTREVILLEY ON CLIFT-9354<sup>1</sup>

SMORTAMACHNY FURC. CORR TONG

ABITA EL M

1000 11270 00171987 787-02-170 1177-17090 01718 1890

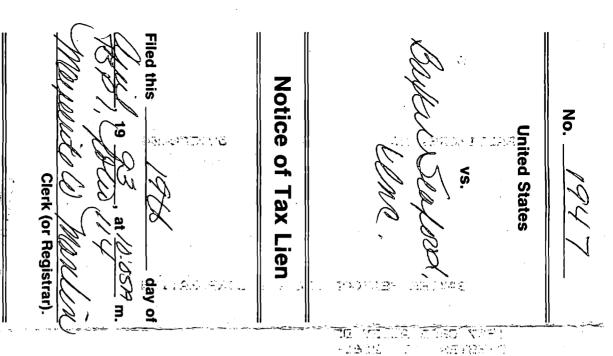
"多运"的一点机场图1、电视 高级 新维亚尔 STEEN ALECT COUNTY CONTREVILL LOSS COUNTY

Da Proposition ...

Form 668(Z) 2282 (Rev.8-97) Department of the Treasury - Internal Revenue Service

## **Certificate of Release of Federal Tax Lien**

District		Serial Nur	nber		For	Use by Recording Office
<u>DEL</u> AWARI	E-MARYLAND		5293079	63		
I certify that of the interr additions. T additions ha internal reve 1993	the following-named nal Revenue Code h herefore, the lien p as been released. T enue tax lien was file	I taxpayer, under the ras satisfied the taxes rovided by Code section of the proper officer in the don April 100 to short the books to short	equirements of its tends of the second secon	f section 6325 (a) and all statutory these taxes and ere the notice of		CLERICORNE PARIO CLERICORROLL COURT SOMAY — 4 PRIES 58
Name of Tax	Payer RAYMONI	) G BENDER				2,3 CONTL 85 :211,12 10,000 10,000
Residence	RT 4 BOX 63 CENTREVILLE	32 5, MD 21617-98	804			ALNADOS 85 : 21
COURT RE Liber n/a	ECORDING INFO Page n/a	DRMATION: UCC No.	Seri 2 1946	al No.		
KInd of Tax <i>(a)</i>	Tax Period Ended (b)	Identifying Number (c)	Date of Assessme <i>(d)</i>		ng	Unpald Balance of Assessment (f)
1040	12/31/1987 ********	187-32-6670 *******	12/17/19	l l		3988.58
lace of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 214	f .	J	Total	<b>\$</b> 3988.58
. •1	as prepared and s	igned atBalt	Limore, M	ס		, on this,
ignature	1 aller		Title	Chief, SPf		· · · · · · · · · · · · · · · · · · ·



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If env person liable to pay any tax neglects or refuses to pey the seme efter demend, the emount (including any interest, additional amount, eddition to tax, or essessable penelty together with any coate that may accrue in addition thereto) shall be eillen in fevor of the United Sietes upon all property and rights to properly, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dete\_is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assess2 ment is made and shall continue until the liability for the amount so essessed (or e judgment egainst the texpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The tien Impos ed by section 6321 shell not be veild as against any purchas er, holder of a security interest, mechanic's lienor, or judg ment tien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

#### η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in suf section (a) shall be filed-

(A) Under State Laws
(i) Real Property In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situiteted; end

(li) Personal Property-in the case of personal property, whether tengible or intengible, in one office within the Stete (or the county, or other governmental aubdivision), es designeted by the lews of such State, in which the property subject to the lien is situated; except thei State lew merely conforming to reenecting Federal lew establishing e netional filling system does not constitute a second office for filing as designated by the lews of such State; or
(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district In which the property subject to tien is situeted, whenever the State has not by lew designeted one office which meets the

requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Co- $\Gamma^{\prime}$  fumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, et its physical location; or

(B) Personel Property-in the case of personel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is flied.

For purposes of paragreph (2) (B), the residence of e corporetion or pertnership shell be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Stetss shall be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such inotice shall be valid notwithstending eny other provision of lew regarding the form or content of e notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on thedete on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing. A notice of tien refiled during the required refliing period shall be effective only-(A) If-

(i) such notice of tien is refiled in the office to which the prior notice of lien wes filled, and

(ii) In the case of real property, and the fect of refilling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordence with subsection (f) in the State in which such residence is

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice-of lien. .

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requletions as the Secretery may prescribe, the Secretary shall leaue e certificete of release of any lien imposed with respect to any internal revenue tax not leter than 30 days efter the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with auch requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such reguletione.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

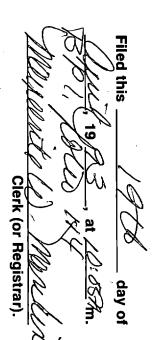
(2) Disclosure of amount of outstanding lian,-if a notice of iten has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	ider Inte	rnal Revenue La	WS
District		Serial Numb	per		For Optional Use by Recording	g Office
B	ALTIMORE, I	סא	529308	4ø4		ļţ
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes inst the following een made, but nited States on	l, 6322, and 6323 of the (including Interest and ang-named taxpayer. De it remains unpaid. The all property and rights into for these taxes, a accrue.	nd penalties) i emand for paym erefore, there i s to property be	nave been lent of this is a lien in lending to	GLERK, CIRCUIT COUNTY  93 APR 19 AM IO: 05  OUEEN ANNE'S COUNTY	RECEIVED
Name of Taxpa	yer BAXTER	SEAFOOD INC ,	a CORPORAT	ION	AM IO: 05	COURT
	1807 CRAB ( CHESTER, MI		· · · · · · · · · · · · · · · · · · ·			· 272
below, unless	s notice of lien is day following suc a).	RMATION: With respect refiled by the date give h date, operate as a cert	en in column (e), tificate of release	this notice as defined		
Kind of Tax (a)	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	or Unpaid Balance of Assessment	
941	Ø9/3Ø/92	52-1731989	02/01/93	Ø3/Ø3/Ø	5893.6	1 ∄ + }
					·	(
						ļ Ā. n. i
Place of Filing	CLERK QUEEN	ANNE'S COUNTY	COURT	Tot	al \$ 5893.6	1
This notice wa	as prepared and	signed atBALTI	MORE, MD			, on this,
the <u>15th</u> d	lay of <u>Apr</u>	L. Hoarand				84:
Signature for	<u>C</u>	AC	Title		ANAGER 2-Ø1-6999	
(NOTE: Certif	ficate of officer author	rized by law to take acknowled	Idments is not assent	al to the validity of	f Notice of Federal Tax llen	



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United States

### **Excerpts From Internal Revenue Code**

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#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax naglects or raiusas to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assassable panally, together with any costs that may accrua in addition tharato) shall be a lian in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically lixed by law, the ilan imposed by saction 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the texpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

#### (a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The lian imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.-

(1) Place For Filling - Tha notice rafarred to in sub-section (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the casa of raal property, in one office within the State (or the county, or other govarnmental subdivision), as designated by the laws of such Stete, in which the property subject to the ilen is situtated; and

(ii) Parsonal Property in the case of personal property, whather tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the taws of such State, in which the property subject to the ilen is eltuated; axcept that Stata law maraly conforming to reenacting Federal law astablishing a national filing system does not constitute a second office for filing

as designated by the laws of such State; or (B) With Clark Of District Court-in the office of the clerk of the United States district court for the judiciel district In which the property subject to lian is situated, whenever the State has not by lew designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of tha District of Columbia, if the property subject to the lian is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), proparty shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the laxpayer at the tima the notice of lien is flied.

For purposas of paragraph (2) (B), tha residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the rasidanca of a taxpaver whose residenca is without the United States shall be deamed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsaction (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law ragarding the form or contant of a notica of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1948

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in paragraph (2) during the required rafiling pariod, such notice of lian shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tian refited during the required refiling period shall be effective only-

(A) If-

(i) such notice of ilen is refited in the office in which the prior notice of ilen was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secratary) concarning a change in the taxpaver's residence, if a notice of such lien is also filed in accordance with subsection (I) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling pariod for such notice of lian.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions es the Secretary may prescribe, the Secretary shall lasue e certificate of release of any lian imposed with respect to eny internal revenue tax not later then 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethar with all interast in respect thareof, has been fully satisfied or

has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordence with such requirements releting to terms, conditions, end form of the bond end sureties thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.



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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ıx Lien Un	der Inte	rnal I	Revenue Laws
District			Serial Numb	oer		For Option	onal Use by Recording Office
B	ALTIMORE,	MD	· 	529308	Ø23		
notice is give assessed agai liability has be favor of the Ui this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on for the amou	(Including ng-named it remains all prope int of the accrue.	j interest ar taxpayer. De s unpald. Th rty and rights ese taxes, a	e Internal Revend penalties) is mand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to penalties,		RECEIVED COURT CLERK, CIRCUIT COURT 93 APR 19 AM 10: 05 QUEEN ANNE'S COUNT
	/er COAST 16 DIXON C STEVENSVIL	т		EMS INC ,	a CORPOR	RATION	CEIVED COURT 19 AM 10: 05
below, unless	notice of lien is lay following suc	refiled by	the date give	to each assessr n in column (e), ficate of release	this notice		
Kind of Tax (a)	Tax Period Ended (b)	ldentifyi	ng Number (c)	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)
941	<b>09/30/9</b> 2	52-1	1633510	12/14/92	Ø1/13/	. Q.Z	14153.68
			# 3 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				ida
-		-					er de la proposición de la companya
Place of Filing	QUEEN		E CIRCUIT S COUNTY MD 21	COURT	To	tal \$	14153.68
This notice wa	s prepared and	signed at	BALTI	MORE, MD		<b>-</b>	, on this,
the <u>12th</u> da	ay ofApr	i	93	•			
ignature for	H. ALIANS	PX	Tona O	Title		EVENUE 32-01-2	E OFFICER 2421

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 39)

## FORM **669-B** (Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

#### Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas,Coast Combustion Systems, Inc Of _ 1006 Butterworth Ct.		
County of Queen Annes	, State of <u>Maryland</u>	
is indebted to the United States for unpaid internal rever	nue tax in the sum of One Hundred Forty	
Thousand Six Hundred Thirteen and 85/100 Dol	lars (\$ _140,613.85	
as evidenced by:		

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Showr on Lien (e)
529259348	1854	08/27/92	52-1633510	18585.67
529268342	1872	11/02/92	52–1633510	18143.30
529308023	1948	04/19/93	52-1633510	14153.68
529311554	1958	06/03/93	52–1633510	18018.55
529326999	2049	12/22/93	52-1633510	1556.93
529405160	2088	03/25/94	52-1633510	17053.57
529410936	2128	06/20/94	52-1633510	18122.38
529506952	2222	04/25/95	52-1633510	755.20

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the \_\_\_ Clerk of the Circuit Court County of Queen Annes \_\_\_\_\_, and also with the . , in accordance with the applicable provisions of law. Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as: l Hydraulic Greenlee 1 Model 286 Computer & Monitor 2 Office Desks (Wooden) 1 Shop Vac l Pipe Vice 3 Office Chairs 4 Pipe Wrenches 2 Office File Cabinets l Small Refrigerator l Pipe Cutter 3 Desk Lamps l Oiler 1 Rolling Computer Table 1 Air Compressor l Bench Electric Grinder 1 Bookcase 3 Folding Tables l Bench Vise l Belt Sander 1 Metal Storage Cabinet 1 Band Saw 2 Test Panels with Switches l Chaid Falls Cutler Hammer Panel Material 1 Ronan Transmation 1 Truck Tool/Work Box 1 1/2" Electric Drill

2 Saws-All

(continued)

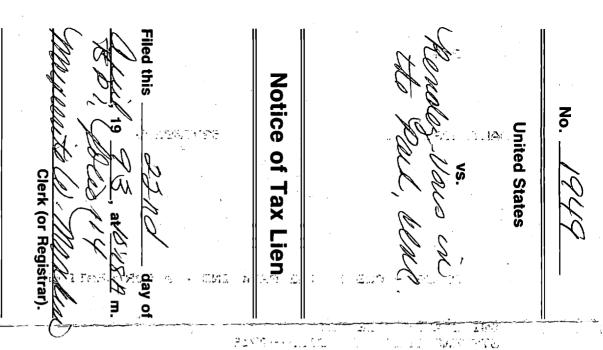
					Carrier de
man side — 1,6 million and state of the stat	and the second s	The Agreement of the Ag	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Townson Control of the Control of th	<del></del>
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1350	IIIIS	SDACE	ınr	continuea	description	n	nronomii

Paints & Compounds	2 Bang Boxes 1 Misc. Office Supp.
Ridgid Condu <b>I</b> t	4 Metal Shelves
Contuit Fittings	l Metal Bookcase
Wire, Stake-Ons & Etc.	l Metal Cabinet
Allen Bradley Panel Material	l Hand Truck
(Terminals, Switches & Etc.)	l Wooden Bookcase
Other Electrical Panel Material	l Drafting Table
Electric Fans	2 Wall Mounted Control Cabinets
Extension Cords & Come Alongs	5 Hoffman Bases
Hard Hats	l Wonder Ware Software
Old Fireye Controls	l Allen Bradley SLC500 Software
New Fireye Mounting Bases	1 File Cabinet - 4 drawer
A-B SLC-100 System	1 File Cabinet - 2 drawer
4 Maxon Gas Vent Valves 2 1/2"	2 File Cabinets with Desk Top
l Misc. Motor Starters, Etc.	l Desk - Blonde
1 Stereo System & Speakers	2 Swivel Chairs
l Refrigerator	1 Fax Machine
1 Color Television , 1 Microwace Oven	1 Utility Truck Box
Whereas, the District Director of Internal Revenue has d	etermined that the value of the interest of the United States
in the foregoing property, under and by virtue of its aforesai	d tax lien amounts to the sum ofTwo_Thousand
Two Hundred Five and 00/100	dollars (\$ 2,205.00) and has
authorized the issuance, under the provisions of section 63	25(b)(2)(A) of the Internal Revenue Code, of a certificate
discharging the above-described property from the tax lien	of the United States upon the payment of the sum of
Two Thousand Two Hundred Five and 00/100	dollars (\$2,205.00) to be applied
in part satisfaction of the liability in respect of the tax herein	before stated which sum has been paid to be so applied,
and the receipt of which sum by me is hereby acknowledged	i; David S. Schoellyn.
Now, therefore, this instrument witnesseth, that I, _	
District Director of Internal Revenue at <u>Baltimore</u> , Mary	rland , charged by law with the duty
of collecting and enforcing the collection of internal reven	ue taxes due the United States, and charged with the
assessment hereinbefore stated, do, pursuant to the provisio	ns of section 6325(b)(2)(A) of the Internal Revenue Code,
discharge the property heretofore described from the aforesa	id tax lien, saving and reserving, however, the force and
effect of said tax lien against and upon all other property or r	ights to property to which said lien is attached, whereso-
ever situated.	
Witness my hand atWilmington, Delaware	, on this,
the	, 19 <u>97</u> .
0:	
Signature	ïtle
David to Schoolh	Special Procedures Advisor
Note: Certificate of officer authorized by law to take acknowledgments is	
Rev. Rul. 71-466, 1971-2, C.B. 409	not essential to the validity of Discharge of Federal Tax Lien.

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#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or raiusas to pay the same after damand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, togather with any costs that may accrue in addition therato) shall be a lien in favor of the United States upon all property and rights to property, whether real or parsonal, belonging to such parson.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien and imposed by section 6321 shall arise at the time the assassal ament is made and shall continua until the liability for the amount so assessed for a judgment against the taxpayer arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Import

ed by section 6321 shall not be valid as against any purchal ar, holder of a security interest, mechanic's lienor, or judy mant lien creditor until notice thereof which maeis the raquiry ments of subsection (f) has been filed by the Sacratary.

### η Place For Filing Notice; Form.—

 Placa For Filing - The notice referred to in su section (a) shall be filed-

(A) Under Stata Laws

(i) Real Proparty - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

tha lian is situtated; and
(ii) Personal Property-in the case of personal
proparty, whethar tangibla or intangible, in one office
within the State (or the county, or other governmental
subdivision), as designated by the laws of such
State, in which the proparty subject to the lian is
elfusied; except that State law merely conforming to
reanacting Federal law establishing a national filing
system dose not constitute a second office for filing
as designated by the laws of such State;

as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the
clark of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designated one office which meets the

requirements of subparagraph (A), or

(C) With Racordar Of Deeds Of The District Of Columbia - In the office of the Recordar of Deeds of the District
of Columbia, if the property subject to the lian is situated in the
District of Columbia.

REPTARA BUNEVER, BLSI-18-85 (2) Silus Of Proparty Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Proparty - In the case of real property, at its physical location; or

(B) Parsonal Proparty-in the case of personal property, whether langible or intengible, at the residence of the texpeyer at the lime the notice of lien is filed.

For purposes of paragraph (2) (B), tha rasidance of a corporation or partnarship shall be daamad fo ba tha place at which the principal axecutive office of the business is localed, and tha rasidence of a taxpayer whose rasidance is without the Unitad Statas shall be deemed to ba in Iha District of Columbia.

(3) Form - The form and contant of the notice referred to -, in subsection (a) shall be prescribed by the Secretary. Such in other provision of law regarding the form or contant of a notice of lian.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. \_Motor vehicles



(g) Refiling Of Notice.—For purposes of this saction-

(1) **General Rule.**—Unless notics of lian is rafiled in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lian shall be treated as filled on the data on which it is filled (in accordance with subsection (f) after the expiration of such rafiling pariod.

(2) Place For Filing.—A notice of lien refiled during the required rafiling period shall be effective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and ≠

(ii) In the case of real property, and the fact of rafilling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secratary recaived written information (in the manner prescribed in regulations issued by the Sacralary) concerning a change in the texpayer's residence, if a nolice of such lian is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the cess of any notice of lian, the tarm "required rafiling period" means-

(A) the one-year period anding 30 days after the expiration of 10 years after the data of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.  $\gamma_5 \in \mathbb{R}$ 

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such ragulations as the Secretary may prescribe, the Secretary shall issue a cartificate of ralease of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisflad or Unenforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully eatisfied or has been fully eatisfied or has been fully eatisfied.

has become legally unenforceable; or
(2) Bond Accapted-Thare is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all inferest in respect fhereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such requisitions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (s) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosura of amount of outstanding flen, if a notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lian may be disclosed to any person who furnishas satisfactory written avidance that ha has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	x Lien Un	der Inte	ernal	Revenue Laws
District			Serial Numb	er <u> </u>		For Opt	ional Use by Recording Office
BA	ALTIMORE, 1	MD		5293Ø8	625		
notice is give assessed again liability has be favor of the Ur	en that taxes not the following the made, but noted States on for the amount that may	(including ig-named it remains all prope int of the accrue.	y interest ar taxpayer. De s unpaid. The rty and rights ese taxes, a	e Internal Reve nd penalties) I mand for paymerefore, there is to property be and additional	nave been ent of this is a llen in longing to penalties,		RECEIVED COURT CLERK, CIRCUIT COURT 93 APR 22 AM 10: 18 OUEEN ANNE'S COUNT
	4Ø1 CRANEY STEVENSVIL		CT 21666-2	919	· <u>.</u> · · · · · <del>· · · ·</del> · · · · · · · · · ·		JIT COURT AM 10: 18
below, unless	notice of lien is ay following suc ).	refiled by	the date give	to each assessin in column (e), ficate of release	this notice as defined		
Kind of Tax	Tax Period Ended (b)	identifyi	ng Number	Date of Assessment (d)	- Last Day Refiling		Unpald Balance of Assessment (f)
940	12/31/90	52-1	475Ø73	02/01/93	Ø3/Ø3.	/ø3	5777.88
							-
							€ ÷
Place of Filing							
	QUEEN		E CIRCUIT B COUNTY , MD 21	COURT	т.	otal \$	5777 <b>.88</b>
	s prepared and	· · · · · · · · · · · · · · · · · · ·		MORE, MD	**		, on this,
Signature	ay of <u>Apr</u>		Toarul.	Title		REVENL 52-01-	JE OFFICER -2816

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax ilen

Rev. Rul. 71-466, 1971 - 2 C.B. (99)

Form 668 (Y) (Rev. 1-91)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey seme efter demend, the amount (including eny interest, the seme efter demend, the amount (including eny interest additionel emount, eddition to tax, or assessable penelty together with eny costs that mey accrue in addition thereto) shell be a lian in fevor of the United States upon all property end rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

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#### (1) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-

section (a) shall be filed.

(A) Under Stete Laws

(b) Heal-Property in the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of euch Stete, in which the property subject to the lien is situteted; end

(II) Personel Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designeted by the laws of such Siete, in which the property subject to the lien is altueted; except that Siete lew merely conforming to reenecting Federel lew establishing e netionel filing system does not constitute a second office for filing as designeted by the laws of euch Stele; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is situeted in the District of Columbie.

> ARTICENED BEFORE ·普克森登士 - 44 - 579

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Reel Property - In the case of real property, at its physical location; or

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(B) Personal Property-In the case of personal property, whether tangible or intengible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of a corporation or pertnership shell be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



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(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lief shall be treated as filed on the dete on which it is filed (in eccordance with subsection (i) after the expiretion of such refiling period.

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(A) If-

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(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully estisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-

BULLIE FILLOS GAS

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cretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, end form of the bond and sureties thereon, as may be specified by such

#### 6103. Confidentiality Disclosure of Returns and Return Information.

#### Takki Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen mey be disclosed to any person who furnishee satisfactory written evidence that he has e right in the property subject to such lien or thtends to obtain a right in such property

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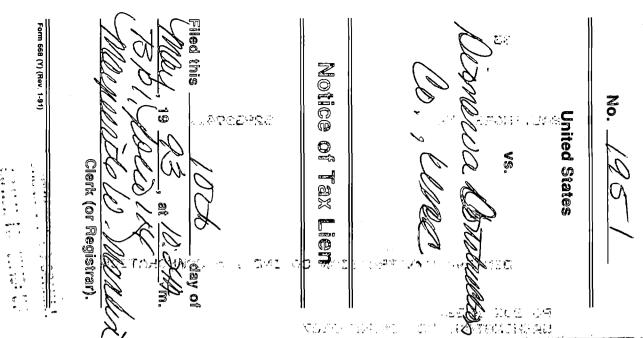
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Un	der Inte	rnal	Revenue	Laws	
District			Serial Numb	oer ·		For Opti	ional Use by Re	cording Offic	: <del>0</del>
BA	ALTIMORE	MD		5293Ø9	137				
notice is give assessed again liability has be favor of the Un	n that taxes nst the followir en made, but nited States on for the amou	(including ig-named it remains all proper int of the	interest ar taxpayer. De unpald. The ty and rights	e Internal Reve nd penalties) hemand for paym erefore, there is to property be and additional	nave been lent of this s a lien in longing to		93 MAY -3 QUEEN ANN		
	348 SOUTH	DRIVE		a CORPORA	TION		93 MAY -3 AM11: 28 OUEEN ANNE'S COUNTY	ECEIVED CIRCUIT COURT	(
IMPORTANT below, unless	notice of lien is ay following suc	RMATION: refiled by	the date give	to each assessr n in column (e), ificate of release	this notice		<b>&amp;</b>	<b>ii</b>	
Kind of Tax	Tax Period Ended (b)	Identifyi	ng Number (c)	Date of Assessment (d)	Last Day f Refiling <i>(e)</i>		Unpald Ba of Assess (f)		
<del>7</del> 4Ø	12/31/90	52-1	497248	Ø2/22/ <b>9</b> 3	Ø3/24/	Ø3	1Ø:	22.15	
						Terr y	: <u>-</u>	-	i i
Place of Filing				<u> </u>	<u> </u>		<del></del>		—
	QUEEN		CIRCUIT COUNTY MD 21	617	То	tal \$	10	22.15	‡ •
	s prepared and			MORE, MD				, on t	his,
Signature	S. SAPPEY	0	Toward.	Title		EVENU 32-Ø1-	JE OFFICE	R	<del></del>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 668



Excerpts From Internal Revenue Code

#### Sec. 6321, Lien For Taxes

If envigerson liable to pey envitax neglects or refuses to pey the same efter demend, the emount (including any interest, edditional emount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shell be e lien in fevor of the United Sietes upon all property end rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another details apacifically fixed by lew, the lien imposed by section 632% shall arise at the time the assessance of the section of lew imposed by section 632% shall arise at the time the assessance of the ludgment against the tax payer arising out of such tastifying the section of lew in the sectio

# Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egeinst any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.-

(1) Piece For Filing . The notice referred to in subtection (e) shell be filed-6 -- (A) Under State Lews

(I) Real Property - In the case of reel property, In one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situteted, end

(ii) Personal Property-In the case of personal property, whether tangible or intangible. In one office within the State (or the county, or other governmental subdivision), as designeled by the lews of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federel lew establishing e netional filling system does not constitute a second office for filling

es designeted by the lews of such Stete; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia

(2) Situs Of Property Subject To Lien For purposes of peregraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property · In the case of real property, et its physical location: or

(B) Personel Property-in the case of parsonel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, and the rasidence of e taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form . The form end content of the notice referred to

Sec. 6323. Validity and Priority Storacertain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposas of this

(1) General Rule.—Unless notice of lien is refited in the menner prescribed in paregraph (2) during the required refilling period, such notice of the shall be treeted as filed on the dete on which it is filled (in eccordence with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of ilen refiled during the required refiling period shall be effective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filled; end 4.7

(ii) In the case of reel property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 deys or more prior to the date of e refling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's rasidence, if e notice of such lien is elso filed in eccordence with subsection (f) in the Stete in which such residence is loceted.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-yeer period ending 30 deys efter the expiration of 10 years efter the date of the assessment of the tex, and

(B) the one-year period ending with the expiration of 10 years efter the close of the precading required refilin period for such notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretery mey prescribe, the Secretery shall issue e certificate of release of any lien imposed with respect to eny internal revenue tax not leter than 30 devs efter the dev

(1) Liability Satisfied or Unenforceable . The Secretary finds that the tlability for the amount assessed, togeth-er with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Se-cretary and accepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and thet is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such requietions. -

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

(1,2,2,3,4,7)

Form 668 (Y) (Rev. 1-91)

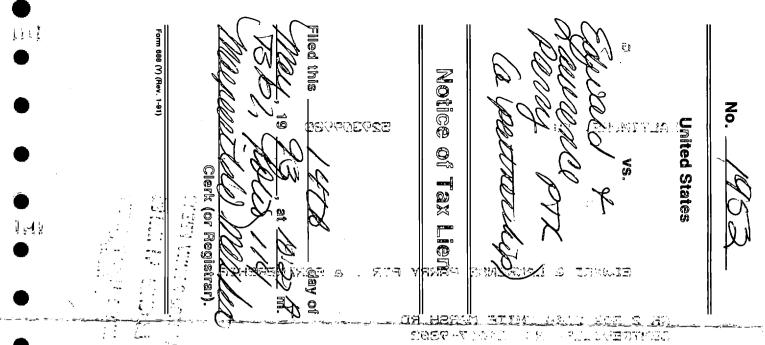
MERCHAND HOLEWAY 812-00-2816

33

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal	Tax Lien Ui	nder Inter	nai Revo	enue Laws	
istrict		Serial Nu	umber	1	or Optional Us	e by Recording Office	<u> </u>
BAL	TIMORE, M	р	529309	417			<b>#</b> + <b>L</b>
notice is given assessed agains liability has bee favor of the Unit	that taxes ( it the followin in made, but if ed States on a for the amounts its that may a		and penalties) Demand for payr Therefore, there ghts to property b , and additional	have been ment of this is a lien in elonging to penalties,		CLERK, CIRCUIT COURT  93 MAY 10 AM 10: 24  OUEEN ANNE'S COUNT	
lame of Taxpayer	DIMARVA	CONSTRUCTIO	N CO INC , a	a CORPORAT	ION	EIVED CUIT COUR: AM 10: 24	•
100100100	BOX 5536 SHINGTON,		367	-	=	RT RT	\$13 •
below, unless n	otice of lien is	RMATION: With responding refiled by the date of date, operate as a second responding to the contract of the co	given in column (e),	, this notice			•
Kind of Tax	Tax Perlod Ended (b)	Identifying Numb		Last Day for Refiling		pald Balance Assessment (f)	_ • _
941	Ø6/3Ø/86	52-0975971	Ø9/Ø1/86	10/01/90		364.22	
94Ø	12/31/86	52-0975971	Ø9/Ø4/B9	10/04/99		474.61	\$ ~ 4
112Ø 112Ø	12/31/85 12/31/86	52-Ø975971 52-Ø975971	09/30/91 09/30/91	10/30/0		165062.74 47944.54	•
							\$
·				<u> </u>	· ·		•
Place of Filing	QUEEN	OF THE CIRCU ANNE'S COUNT		Tota	s	213846.11	_
This notice was	prepared and	signed atBAL	TIMORE, MD			, on ti	his,
the <u>3Øth</u> day	y of <u>Apri</u>	ւկ 19 <u>93</u>	<u> </u>				게 : 4 
Signature for I	D. SPIVAC	of Daniel	Title	· -	VENUE OF -01-2816		
	ate of officer author 6, 1971 - 2 C.B.	ed by law to take acking	Medaments is not esser	ntial to the validity of		al Tax lien	1.91)

Part 1 - Kept By Recording Office



#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refueee to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by law, the tien imposed by section 6321 and arise at the time the assessment is made and shap continue until the liability for the amount so assessed (or a judgment against the taxpayer srising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Udgment Lien Creditors.—The llen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechenic's llenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### 

(1) Place For Filing - The notice referred to in-subsection (a) shall be filed-

(A) Under State Laws

(i) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental subdivielon), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property-in the case of personal

(II) Personal Property-In the case of personal property, whether tangible or Intangible, in one office withio the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that Stale law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the

(8) With Clerk Of District Court-in the office of the clerk of the Uniled States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the

District of Columbia.

MANASER S2-01-6999

- (2) Situe Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, at ite physical location; or
- (B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to gala subsection (a) shall be greestribed by the Secretary Such notice shall be valid nowith standing any other provision of law Begarding the form of coment of the Rotice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

\_\_\_\_Motor\_vehicles



Lien # 1952

(g) Refilling Of Notice.—For purposee of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lieh shall be treated as tilled on the date on which it is filed (in accordance with subsection (i) after? the expiration of such refilling period.

(2) Place For Filling.—A notice of ilen reflied during the required refilling period shall be effective only

(A) If-

(i) such police of lied is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case In which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer'e residence, if a notice of euch iten is also tilled in accordance with subsection (f) in tha State in which such residence I located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assassment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling for each notice of the control of the con

### Sec. 6325 Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary ehalt issue a certificate of release of any tien imposed with respect to any internal revenue tax not later than 30 days after the da on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereot, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### = ○(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactor written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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L. Strommers

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Department of the Treasury - Internal Revenue Service

	NOLICE	e di rederal	I ax	FIGH OU	uei iiile	ilidi i	nevenue Laws
District		Serial N	lumber			For Option	onai Use by Recording Office
BA	ALTIMORE, 1	1D		5293099	788		
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the following the followin	I, 6322, and 6323 (Including Interesting-named taxpaye) It remains unpaid all property and runt of these taxes	st and r. Dema l. There ights to	penalties) hand for paym fore, there l property be	nave been lent of this is a lien in length of the length o	·	RECEIVED COURT CLERIK, CIRCUIT COURT 93 MAY 14, AM 10: 27
ame of Taxpay	<sub>/er</sub> EDWARD	& LAWRENCE I	PARRY	PTR , a	PARTNERS	HIP	NE'S C
.00.00	RR 2 BOX 2 CENTREVILLE	34A WHITE MAI E, MD 21617-		0		•	NED COURT AH 10: 27 E'S COUNTY
below, unless	notice of lien is lay following suc	RMATION: With restrefiled by the date hate, operate as a	given in	column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Num	ber A	Date of ssessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)
943 943	12/31/9Ø 12/31/92	23-15219Ø <sup>0</sup> 23-15219Ø <sup>0</sup>		7/01/91 3/08/93	07/31/9 04/07/9	1	12819.65 9999.00
Disease (Elliss							<del></del>
Place of Filing	QUEEN	OF THE CIRC ANNE'S COUN EVILLE, MD			Tot	al \$	22818.65
	s prepared and	signed at	LTIMO	RE, MD			, on this
the d	ay ofMay	_ , 19 <u>93</u>	<u> </u>			-	
Signature for		I Vinne	<b>A</b> s	Title			
	icate of officer autho	red by law to take ackn	owledgmer	nts is not essenti	al to the validity of	f Notice of	Federal Tax lien

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754 (955) H 374BURAL & CHICKE

THE PROPERTY OF LIFE AND STREET HAS 

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REPART OF STREET

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IN TOWNSTON

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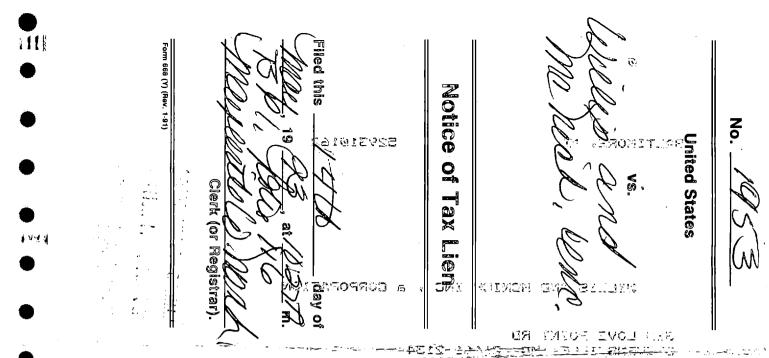
7.100

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### Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(1.011 0 0 1)							
District		Serial	Number			For U	Jse by Recording Office
B#	ALTIMORE, M	1D		5293099	788		
of the internal all statutory ad taxes and addinatice of internal 95, is in these taxes and	Rovonuo Codo hi iditions. Therefor itions has been i nal revenue tax lie n authorizod to n d odditions	namo taxpayor, the ave been satisfied e, the lien provide released. The prop on was filed on oto the books to	for the tar d by Code er officer May show the	section 6321 In the office of 14 roloase of the	ow and for for these where the Is lien for		RECEIVED CLERK, CIRCUIT C 95 JUN 12 AM II
Name of Taxpa	yeedward &	LAWRENCE PA	ARRY P	TR , a Pr	ARTNERSH	IP	ECEI CIRCI 12
		34A WHITE M6 E, MD 2161		. <u>.</u> D	·		RECEIVED COURT CLERK, CIRCUIT COURT 95 JUN 12 AM 10: 13 QUEEN ANNE'S COUNTY
COURT RECO	ORDING INFO Page 114	DRMATION: UCC No. n/a		erial No 752	•		
Kind of Tax (a)	Tax Period Ended (b)	ldentifylng Num	nber A	Date of ssessment (d)	Last Da Refill (e)	ng	Unpaid Balance of Assessment (f)
943 943 *****	12/31/90 12/31/92 ******	23-15219	709 O	7/01/91 3/08/93 *****	07/31/ 04/07/ *****	03	12819.65 9999.00 ********
					,		
Place of Filing	QUEEN	OF THE CIRO ANNE'S COU	YTY			Total	\$ 22818.65
	prepared and si	gned atB	ALTIMO				, on this,
Signature	aller	·		Title	Chief,	SPf	



#### Excerpt From Internal Revenue Code

#### Sec. 6321, Lien For Taxes

If any person liable to pay any tax naglects or refuses to pay the same after demend, the amount (including any interest, additional amount, addition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the tien imposed by section 6321 shall tries at the time the assessment is mede and shell continue until the liability for the amount so assassed (or a judgmani against the taxpayer erising out of such liability) is setisfied or becomes unenforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impo-

ad by section 6321 shall not be valid as against any purche er, holder of a security interest, mechanic's lienor, or jud ment lien creditor until notice thereof which meets the requir mants of subsection (f) has been filled by the Secretary.

#### n Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in su section (a) shall be filed-

(A) Under Stete Laws (i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; and

(li) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State of the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situeted; except that State law merely conforming to reenecting Federal law establishing a national filing system does not constitute a second office for filling es designated by the lews of such State; or

(b) With Clerk Of District Court-in the office of the clerk of the United Stales district court for the judicial district in which the property subject to lien is situated, whenever the Siete has not by law designeted one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-lumbia - In the office of the Recorder of Deeds of the District of Coumbia I if the property subject to the lien is situated in the District of Columbia,

> MARKETER 무무무심~ 1 티스토루

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), proparty shall be deemed to be situated-(A) Real Property In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intengible, at the reeldence of the taxpayer at the time the notice of lian is filed.

For purposes of paragraph (2) (B), the residence of a corporation or parlnership shall be deemed to ba the place at which the principal axecutive office of the business is located, and that residence of a taxpayar whose rasidanca is without the United States shall be deemed to be in the District of Columbia.

(3) Form . The form and content of the notice referred to In subsection (a) shall be prescribed by the Secratary, Such notice shall be vaild notwithstanding any other provision of law regarding tha form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of then is refiled in the mannar prescribed in paragraph (2) during the required, rafiling pariod, such notice of the restall be treated as flied on the date on which It is filed (in accordance with subsection (i) after \* 2 and Return information For Tax Adthe expiration of such refilling period, 1.1515

(2) Place For Filing.—A notice of Ilen refiled during the required refilling period shall be effective only-

(A) If-

(i) such potice of lien was filled in the office in which the prior notice of lien was filled, and

(II) in the case of raal property, and tha fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the mannar prescribed in raquiations issued by the Secretary) concarning a change in the texpayer's residence, if notice of euch lian is also filed in accordance with subsection (f) in the State in which such residence it located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) Iha one-year period anding 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refilling period for such notice of viab.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any infamal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforcaable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has bean fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-Thera is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch tima), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and suratles thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## িটি Disclosure of Certain Returns <u>sministration</u>sPurposes.-

(2) Disclosure of amount of outstending iten,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfactor wrilten evidence that he has a right in the property subject to such lien or intends to obtain a right in such property

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Department of the Treasury - Internal Revenue Service

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in tayor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer WILLIS AND MCNICH INC , a CORPORATION  The part of the United States and additional penalties, interest, and costs that may accrue.  Name of Taxpayer WILLIS AND MCNICH INC , a CORPORATION  The part of the United States and the part of this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer WILLIS AND MCNICH INC , a CORPORATION  The part of the payment of the p	(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Intern	al Revenue Laws
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer WILLIS AND MCNICH INC - a CORPORATION  MIPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in Ric 6325(a).  Place of Filling  CLERK OF THE CIRCUIT COURT (e)  Place of Filling  CLERK OF THE CIRCUIT COURT (e)  CLERK OF THE CIRCUIT COURT (e)  GUEEN ANNE'S COUNTY  CENTREVILLE, MD 21617  Total  This notice was prepared and signed at BALTIMORE, MD , on the 19th day of May , 19 93	District		Serial Numb	oer	Fo	r Optional Use by Recording Office
This notice was prepared and signed at	BA	LTIMORE, N	1D	5293101	162	
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Tax Period Ended (b)   Identifying Number (c)   Identifying Number (d)   Identifying Number (e)   Identifying Number (f)   Identifying Number (h)   Identifying N	notice is give assessed agair liability has be favor of the Un this taxpayer interest, and c	n that taxes not the following ten made, but nited States on for the amou osts that may	(including interest aring-named taxpayer. De It remains unpaid. The all property and rights unter of these taxes, accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	nave been lent of this is a lien in elonging to penalties,	RECEIVED COURT CLERK, CIRCUIT COURT 93 MAY 14 AM 10: 27
below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  Kind of Tax   Tax Period Ended (b)   Identifying Number (c)   Date of Assessment (d)   Last Day for Refilling (e)   Included (b)   Included (c)   Included (d)   Included (e)   In	1001401100			134		•
shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Tax Period Ended (b)   Identifying Number (c)   Assessment (d)   Refilling (e)   Identifying Number (f)						···
Place of Filing   CLERK OF THE CIRCUIT COURT   QUEEN ANNE'S COUNTY   CENTREVILLE, MD 21617   CENTREV	shall, on the d	ay following suc				·
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at		Ended		Assessment	Refiling	of Assessment
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD  the 10th day of May, 19 93		-	52-1341218	Ø4/Ø5/93	Ø5/Ø5/Ø3	15425.70
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD  the 10th day of May, 19 93			· •			•
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD  the 10th day of May, 19 93		<del></del> .				
the, one that the, the	Place of Filing	QUEEN	ANNE'S COUNTY		Total	\$ 15425.70
Cir. at	This notice wa	s prepared and	I signed atBALTI	MORE, MD		, o <b>n</b> thi <b>s</b> ,
Signature Title MANAGER	the <u>10th</u> d	ay ofMay	_ , 19 <b>93</b>	• ·		· -
for 52-Ø1-6999	_		of Honnes	Title	52-	Ø1-6999 

Rev. Rul. 71-466, 1971 - 2 C.B. 467)

1953

**United States** 

VS.

# **Release of Tax Lien**

Filed this		day of
<u>Å</u>	, 19	M
and proper entry made in		
Book No		, page
* 		
		Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

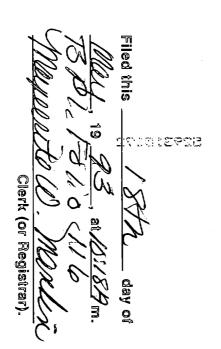
District

# Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

Serial Number

for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper gitting righte office where the negtice of internal revenue tax lien was filled on 19 is authorized to note the books to show the release of this lien for these taxes and additions.  Name of Taxpayer WILLIS AND MCNICH INC , a CORPORATION  Residence 310 LOVE POINT RD STEVENSVILLE, MD 21666-2134  COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. 1953  Kind of Tax Reford Identifying Number Assessment Refiling (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d								
Liber	Page 116	UCC No.						
	Ended	• •	Assessment	Refiling	or	of Assessment		
Diana at Fillian								
Place of Filing	QUEEN	ANNE'S COUNTY	COURT	Total	\$	15425.70		
	of February,	19 <u>94</u>	Title	Chief,	SPf	, on t		



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Excernte From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the seme elter demend, the emount (including any interest, additional emount, addition to tax, or assessable penelty, together with eny costs that mey eccrue in eddition thereto) shell be elien in fevor of the United Stetas upon ell property end rights to property, whether reel or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the lien imposed by section 6327 shall arise et the time the asserts frient is mede end shell continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer erising out of such liebility) is setisfied or becomes unenforce eble by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.-

(1) Piece For Filling . The notice referred to in eubsection (e) shell be filed

(A) Under State Laws (i) Reel Property - In the case of real property, In one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situleted; end

(II) Personal Property In the case of personal property, whether tengible or intengible, in one office willfuntae States (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situaled; except that State lew merely conforming to reenecting Federel lew establishing e netionel filling system does not constitute e second office for filling as designeted by the lews of such Stete, or

(H) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Cellumbia, it the property subject to the lien is situeted in the District of Columbia.

> REVENUE OFFECER ほの上の1 ーの42時

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shell be deemed to be situeted-(A) Real Property - In the case of real property, et its physical locetion; or

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(B) Personal Property-In the case of personal property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of e taxpeyer whose rasidence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such I notice shall be valid notwithshanding eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposas of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice/of jen sfiall be freated as filed on the dete on which it is filed (in eccordance with subsection-(f) efter. the expiretion of such refiling period.

(2) Place For Filing. Anotice of ilen refiled during the required refiling period shell be effective only-

(A) ff-

- (i) such notice of lien is reflied in the office in which the prior notice of lien was filled, and
- (ii) in the case of reel property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is elso filed in eccordance with eubsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

<u> 15. 160</u>1133

- (A) the one-year period ending 30 days efter the expiration of 10 yeers efter the date of the assessment of the tax, end
- (B) the one-yeer period ending with the expiretion of 10 yeers after the close of the preceding required refiling

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary ehall issue e certificate of release of any tien imposed with respect to any internal revenue tax not later then 30 days after the de-
- (1) Liebility Satisfied or Unenforceable The Secretary finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied or hes become legelly unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the peyment of the emount assessed, together with eli interest in respect thereof, within the time prescribed by tew (including any extension of such time), and that is in eccordance with euch requirements releting to terms, conditions, and form of the bond end sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### 元(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

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District			Serial Numb	per		For Opt	tional Use by Recording Office	<u>•</u>
В	ALTIMORE,	MD		52931 <i>0</i>	192			ģ.
notice is given assessed againability has befavor of the Uthis taxpayer interest, and	by sections 632  Yen that taxes  Inst the followle  Yen made, but  Inited States on  Yer the amouncests that may	(including) ng-named it remains all propes int of the	g Interest a taxpayer. De s unpaid. Th rty and rights	nd penalties) is emand for paym erefore, there is s to property be	nave been lent of this is a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 MAY 18 AH 10: 18	
Name of Taxpa		KINNAM					NED COURT AH IO: 18	
	702 WHITE ARNOLD, MD				·	-		<b>₩</b> #
below, unless	RELEASE INFO s notice of lien is day following suc	refiled by	the date give	n in column (e),	this notice			
Kind of Tax	Tax Perlod Ended (b)	Identifyl	ng Number (c)	Date of Assessment (d)	Last Day 1 Refiling <i>(e)</i>		Unpald Balance of Assessment (f)	_
6672	12/31/91	213-3	8-8176	02/10/93	Ø3/12/	øз	162289.51	į.
						ļ	÷	d h
Place of Filing				<u> </u>				_
	QUEEN		CIRCUIT COUNTY MD 21	COURT	То	tal \$	162289.51	
	as prepared and	_		MORE, MD			, on th	is, ∖∷
	S. SAPPEY	L.X	Comed.	Title	5	2-Ø1-		<u> </u>
	ficate of officer autho 466, 1971 - 2 C.B.	6	o take acknowled	gments is not essentia	al to the validity	of Notice o	of Federal Tax lien Form <b>668 (Y)</b> (Rev. 1	·91)
		-1.22	Domini Mar	at Du Dagardine Offi			• • • • • • • • • • • • • • • • • • • •	•

Part 1 - Kept By Recording Office

CHELLE OF HABILLAND, Queen anne's county, cor.

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RECORD BOOK FOR DOBER ANNES

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SCOTT MacGLASHAN

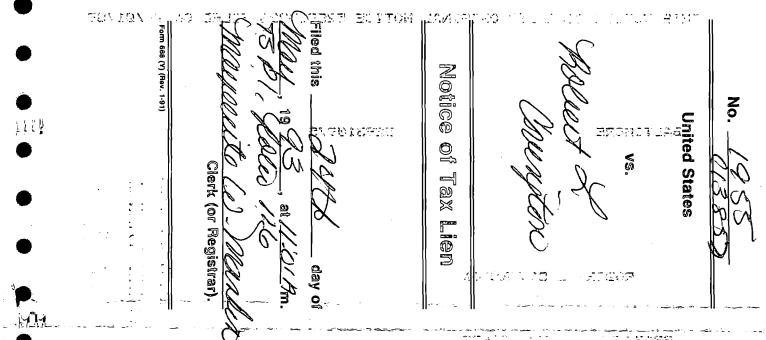
Form 668 (Z) (Rev. 10-2000)

6923

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:	Serial N	Number		For Us	e by Recording Office
SMALL BUSINESS/SELF EMPLOYED A Li <mark>en U</mark> nit <b>Pho</b> ne:(410) 962-1871	REA #4	529310192	2		
I certify that the following-named taxpayer of the Internal Revenue Code has satisfic additions. Therefore, the lien provided be additions has been released. The proper internal revenue tax lien was filed on	ed the taxes listed I y Code section 632 officer in the offic May 18	pelow and all sta 21 for these taxe se where the not	atutory es and tice of		CLERK, CIRCUIT COURT  03 JAN 31 PM 1:50  QUEEN ANNE'S COUNTY
•	RDING INFORM	MATION:			<b>₹</b>
Liber Page UCC No. Ser 1-110 116 n/a 195	ial No. 4				
Tax Period		Date of Assessment	Re	Day for filing	Unpaid Balance of Assessment (f)
	-38-8176 02	2/10/1993	03/1	2/2003	162289.51
		राज्य सर्वे			
QUEEN ANN	THE CIRCUIT E'S COUNTY LE, MD 21617			Total	\$ 162289.51
This notice was prepared and signed at the27th_day of _January		imore, MD	_		, on this,
Signature Joe 7. She	lta)	Title Comp Mana		e Techn	ical Support



🗝 From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pey the same atter demand, the amount (including any interest, additionel amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the mount so assessed (or a judgment against the taxpayer) erising out of such liability) is satisfied or becomes unenforce-able by reeson of lapse of time.

Sec. 6323. Validity and Priority

Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### n Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property aubject to The lien is situtated; end

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is silueted; except thet Stale lew merely conforming to reenacting Federel law establishing a netional filing system does not constitute a second office for filing

as designated by the laws of such Stete; or ម្រា With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meeta the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Cc ambie If the property subject to the lien is situated in the District or Columbia

(2) Situs Of Property Subject To Lien - For purposes of peragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property In the case of real property, et ite physical location: or

(B) Personal Property-In the case of personel property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of e corporation. or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. -- For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the manner prascribed in paragraph (2) during the required refliing period, such notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refuling period. - a 171. .

(2) Place For Filing.—A notice of then refiled during the required refilling period shall be effective only?

(A) If-

(I) such notice of lien is refiled in the office in which

the prior notice of lien wee filled and (1) refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such flen is also filed in accordence with aubsection (f) in the State in which such residence if

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 deys after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for such notice of lien,

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the da

(1) Liebility Sattsfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all Interest in respect thereof, has been fully satisfied has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordence will such requirements relating to terms, conditions, and form of the bond end sureties thereon, as may be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(ii) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstending lien, if . notice of lien has been filed pursuant to section 6323(f), Ih amount of the outstanding obligation secured by such il mey be disclosed to any person who furnishes salisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Mev. January 1991)	NOTIC	e-01-F6	ederai ia	ix Lien ur	ider inte	ernai i	Revenue Laws	
District		<del>7 - ∞ - −</del> − − − − − − − − − − − − − − − − −	Serial Numb	per		For Option	onal Use by Recording Office	<u> </u>
	ALTIMORE			529310				
notice is give assessed agai liability has be favor of the U this taxpayer	by sections 632: en that taxes inst the followli een made, but nited States on for the amou	(including ng-named it remains all proper ant of the	interest au taxpayer. De unpaid. Th ty and rights	nd penalties) is emand for paymerefore, there is to property be	nave been lent of this is a lien in clonging to	l .	RECEIVED CLERK, CIRCUIT COURT 93 MAY 24 AMII: 01 QUEEN ANNE'S COUNTY	
Name of Taxpay	yer ROBERT	L COVI	NGTON				RCEIVED RRCUIT CO PA AMII:	
Residence	GRASONVILLE	E, MD	21638				COURT II: 01	N LN
below, unless shall, on the o	RELEASE INFO notice of lien is day following suc DRRECTS OR	refiled-by	the date give	n in column (e),- ificate of release	this notice as defined			(
Kind of Tax	Tax Period Ended (b)	,	ng Number (c)	Date of Assessment (d)	Last Day Refiling		Unpaid Balance of Assessment	_ (
941 941 941 941 941 941	12/31/80 93/31/81 96/30/81 99/30/81 12/31/81 93/31/82	52-1 52-1 52-1 52-1	121723 121723 121723 121723 121723 121723	97/13/87 97/13/87 97/13/87 97/13/87 97/13/87 97/29/87	Ø8/12/9 Ø8/12/9 Ø8/12/9 Ø8/12/9 Ø8/12/9 Ø8/19/9	7 7 7 7	2447.62 1515.67 2222.66 4415.33 1961.58 1554.89	1 K
Place of Filing	(	QUEEN: A CENTREV Data:	NNE'S CO ILLE, MD	21617		otal \$	14117.75	_ ( _ (
This notice wa	as prepared and		9:50 130 — <del></del>				, on th	nis,
the <u>20th</u> 0	day <b>ofi<sub>ay</sub></b>	<del>,</del> 19_ <del></del> _						
Signature	L. Hoan			Title	Chief,	SPf	. •	4

(NOTE: Intificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71.466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

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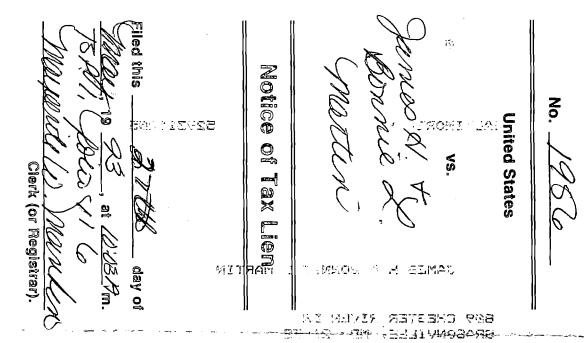
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# Form 668 (Z) C26 (Rev. 5-94)

### Department of the Treasury - Internal Revenue Service

### **Certificate of Release of Federal Tax Lien**

District		Serial Numi	ber		For	Use by Recording Office
DELAWARE-M	1ARYLAND		329310975 			
i certify that as of the internal all statutory a taxes and add notice of inter	s to the following- Revenue Code h dditions. Therefor litions has been in nal revenue tax lic n authorized to r	name taxpayer, the required been satisfied for the re, the lien provided by Coreleased. The proper officen was filed on May 2 note the books to show	irements of section taxes listed below the control of the control	ow and for I for these where the		CLERIC CIRCUIT COURT 97 AUG 19 PH 12: 17 QUEEN ANNE'S COUNT
Name of Taxpa	nyer ROBERT	L COVINGTON				NELVED COURT 9 PH 12: 17
Residence						
G	GRASONVILLE	, MD 21638	; )			÷
	ORDING INFO					
Liber 1	Page 116	UCC No. n/a	Serial N 1955/138			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Da Refilii		Unpaid Balance of Assessment (f)
7.9		1-7	<u> </u>	107	<del>_</del>	
941 941 941	12/31/80 03/31/81 06/30/81	52-1121723 52-1121723 52-1121723	07/13/87 07/13/87 07/13/87	08/12/ 08/12/ 08/12/	97	2447.62 1515.67 2222.66
941 941 941	09/30/81 12/31/81 03/31/82	52-1121723 52-1121723 52-1121723	07/13/87 07/13/87 07/20/87	08/12/ 08/12/ 08/19/	97	4415.33 1961.58 1554.89
	1		1	i		*****
·		·				
•						
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216			Total	<b>\$</b> 14117.75
		V 11 12 14 14 14 14 14 14 14 14 14 14 14 14 14	<u> </u>			<u> </u>
This notice was	prepared and si	gned at <u>Ealtim</u>	one, MD	·		, on this,
the <u>11th</u> day	of July	, 19 <u>97</u> .				
Signature		· · · ·	Title	Chief, S	PF	
		<del></del>		<del> </del>		<del></del>



### actor From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the same error demend, the emount (including eny interest, additional amount, addition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shell be e lien in fevor of the United Steles upon all property end rights to property, whether reel or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother deterlie specifically fixed by law, the line imposed by section 6321 shall arise at the time the essession. ment is mede and shall continue until the liebility for the emount so essessed (or e judgment egeinst the taxpeyer arising out of such liability) is setisfied or becomes unenforceeble by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security 💢 Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be velid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

### Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

(i) Reel Property In the case of reel property, In one office within the Stete (or the county, or other governmentel subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is slituteted, end

(II) Personel Property-In the case of personel property, whether tengible or Intangible, in one office within the State (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal lew establishing e national filing system does not constitute e second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situeted in the District of Columbie.

> 労用のないない 9993-10-59

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) and (4), property shell be deemed to be situeted-(A) Real Property - In the cese of reel property, et its physical

(B) Personal Property-in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a texpever whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to plo subsection (e) shall be prescribed by the Secretary Such regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in paragreph (2) during the required refiling period, such notice of the shall be treated as filed on the dete on which it is filed (in eccordence with subjection (f) efter. the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period ehell be effective only-

(A) If-

(i) such notice of lien was filled in the office in which the prior notice of lien was filled; end

(II) In the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lien is elso flied in accordence with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—In th case of any notice of lien, the term "required refiling period" meens-

(A) the one-year period ending 30 days efter th expiretion of 10 years after the dete of the assessment of th. tax, and

(B) the one-yeer period ending with the expiretion of 10 yeers efter the close of the preceding required refilin period for such notice of lien.  $(\zeta, (\Sigma))$ 

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to eny internal revenue tax not leter then 30 days efter the day on which -

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the liability for the amount essessed, together with ell interest in respect thereof, has been fully setlefied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccapted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including eny extension of such time), end that is in eccordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### \*\*\* (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding flen,-if notice of lien has been filed pursuant to section 6323(f), th amount of the outstanding obligetion escured by such il mey be disclosed to any person who furnishes setisfector written evidence that he has a right in the property aubject to euch lien or intends to obtain e right in such property.

11 7

Department of the Treasury - Internal Revenue Service

Serial Number  Serial Number Lead penalities) have been assessed against the following sall number in face as a line in fac	(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	ider Intei	rnal R	levenue Laws
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in tavor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Iame of Taxpayer JAMES H & BONNIE L MARTIN  Idesidence BØ9 CHESTER RIVER DR GRASONVILLE, MD 21638  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  KING of Tax Tax Period Identifying Number Assessment Refilling (e)  1040 12/31/90 213-48-7606 02/15/93 03/17/03 5674.49  Place of Filling  CLERK OF THE CIRCUIT COURT TOTAL \$  Service of Filling CLERK OF THE CIRCUIT COURT TOTAL \$  QUEEN ANNE'S COUNTY TOTAL \$  Service of Filling CLERK OF THE CIRCUIT COURT TOTAL \$  Service of Filling CLERK OF THE CIRCUIT COURT TOTAL \$  CLERK OF THE CIRCUIT COURT TOTAL \$  Service of Filling CLERK OF THE CIRCUIT COURT TOTAL \$  QUEEN ANNE'S COUNTY TOTAL \$  Service of Filling CLERK OF THE CIRCUIT COURT TOTAL \$  SERVICE OF THE CIRCUIT COURT TOTAL SERVICE OF THE CIRCUIT COURT TOTAL SERVICE OF THE CIRCUIT COURT TOTAL SERVICE OF THE CIRCUI	istrict	<del></del> ,	Serial Numb	per		For Option	nai Use by Recording Offic
notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this lability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Iame of Taxpayer JAMES H & BONNIE L MARTIN  Residence BØ9 CHESTER RIVER DR GRASONVILLE, MD 21638  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice of Assessment (fig. (g)	BA	ALTIMORE, N	10	529311	205		
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  Kind of Tax   Tax Period Ended (b)   Identifying Number (c)   Assessment (d)   Identifying Number (e)   Identifying (e)   Identifying (e)   Identifying (e)   Identifying (f)   Identifyin	notice is give assessed agai llability has be favor of the Un this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on for the amousts that may	(including interest and including interest and ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) is emand for paym serefore, there is to property be and additional	nave been lent of this is a lien in lionging to		CLERK. C CLERK. C 93 MAY OUEEN
shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Tax Period Ended (b)   Identifying Number (c)   Assessment (d)   Refilling (e)   Of Assessment (f) (f)							CELVED C
Refilling	below, unless shall, on the d	notice of lien is lay following suc	refiled by the date give	en in column (e),	this notice		OUNTY
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  Total \$ 5674.49	•	Ended		Assessment	Refiling	r	of Assessment
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  5674.49	1Ø4Ø	12/31/90	213-48-7606	02/15/93	Ø3/17/Ø	3	5674.49
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  5674.49							. रूप रूप राज्य अस्त्रे
QUEEN ANNE'S COUNTY Total \$ 5674.49 CENTREVILLE, MD 21617	lace of Filing						
This notice was prepared and signed atBALTIMORE, MD, on this		QUEEN	ANNE'S COUNTY		Tota	al \$	5674.49
the <u>25th</u> day of <u>May</u> , 19 <u>93</u> .				MORE, MD			, <b>o</b> n tl
Signature Title MANAGER 52-01-6999		0 .11	V				799

(NOTE: Sertificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 74-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

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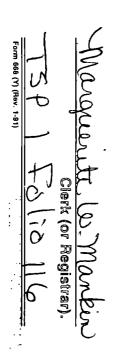
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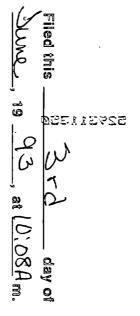
Form 668 (Z)<sup>282</sup>
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

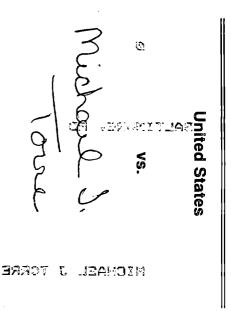
**Certificate of Release of Federal Tax Lien** 

District		Serial Numb	er		For Us	e by Recording Office
)ELAWARE-MA	IRYLAND	52	9311205			
of the Internal all statutory ad taxes and addinotice of Internal is in these taxes and	to the following- Revenue Code had iditions. Therefor itions has been real revenue tax lies authorized to mad additions	name taxpayer, the requireve been satisfied for the re, the lien provided by Coreleased. The proper officen was filed on May 27 to the books to show the same satisfied on the books to show the books t	rements of section taxes listed belowed section 6321 per in the office the release of the	ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 97 DEC 23 PM 1: 24
Name of Taxpa	yer James H	& BONNIE L MART	ZM		(	VED UIT COURT PM 1: 24
	9 CHESTER RASONVILLE				,	OURT : <b>24</b> ,
:CURT RESOR Liber	DING INFOR Page 116	UCC No.	Serial No 1956	٥.		
Kind of Tax (a)	Tax Period Ended (b)	n/a Identifying Number (c)	Date of Assessment (d)	Last Day Refilir (e)		Unpaid Balance of Assessment (f)
1040	12/31/90 *******	213-48-7606 *********	32/15/93	03/17/(		5674.49
	CLERK ( QUEEN A CENTRE	ANNE'S COUNTY	17		Total	<b>\$</b> 5674.49
This notice was	prepared and s	igned at	c;∈೨MD			, on this,
Signature	Ulen			Chief, S		eral Tax lien Rev. Rul. 71-466, 1971









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## Experies From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or rafuses to pey the same ettar demend, the emount (including eny interest, additionel emount, addition to tax, or assessable penelty, togather with eny costs that may accrue in addition thereto) shall be ellien in fevor of the United Stetes upon all property and rights to property, whether reel or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the lien imposed by section 6321 shell arise et the tima the assessed for a fudgment egeinst the lassage of the preceding the form or content of the notice referred to 10 years after the close of the preceding refelling the specifically fixed by lew, the lien in subsection (e) shell be prescribed by the Secretary. Such the period for such portion of the period for such portion of the preceding refelling the form or content of any other provision of lien.

Sec. 6325 Release Of Lien Or arising out of such liability is satisfied or becomes unenforce—

Note: See section 6323(b) for protection ebla by raason of lepsa of tima.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as egeinst eny purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been flied by the Secretary.

### (1) Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in sub-(saction (e) shall be filed-

(A) Under State Lews
(i) Raal Property - In the case of real property, In one office within the State (or the county, or other governmentel subdivision), es designeted by the lews of such Stete, in which the property subject to the lian is siluteted; end

(ii) Personal Property in the case of personal properly, whether tangible or intangible, in one office within the States or the county, or other governmental subdivision), as designated by the lews of such State, in which the properly subject to the ilen is situeted; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing as dasignated by the lews of such Stete; or

clerk of the United Steles district court for the judiciel district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the

requiraments of subparagraph (A), or (j) (C) With Recordar Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

> REBRINA 799-13-13:

- のほとなってできなする。 (2) Situe Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situeted-(A) Real Property - in the case of real property, at its physical locellon: or
- (B) Personel Property-in the case of personel property, whether tangible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed

For purposes of paragraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the pieca et which the principal executive office of the business is located, end the residence of a taxpeyer whose residence le without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in peregraph (2) during the required refilling period, such notice of lied shell be treated as filed on the dete on which it is flied (in eccordance with subsection (i) efter the expiration of such refling period the expiration of such refilling period.

(2) Place For Filling. Anotice of his reflied during the required refilling period shell be effective only-

(A) If-

- (I) such notice of lien is refiled in the office in which the prior notice of the was filed and 2
- (II) In the case of reel property, end the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the CHESTER, MD Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer'e residence, if notice of such lien is also filed in eccordance with subsection (f) in the Stete in which such residence i

(3) Required Refiling Period. - In the cese of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiretion of 10 years efter the date of the assessment of the tax, end

(B) the one-year period ending with the expiretion of

(e) Release Of Lien.—Subject to such regulations as the Secratary may prescribe, the Secratary shall Issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter then 30 days efter the de

(1) Liability Setisfied or Unenforceable - The Secretary finds that the flability for the emount assessed, together with all interest in respect thereof, hes been fully satisfied has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest In respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with euch requiremente releting to terme, conditione, and form of the bond and eureties thereon, as mey be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### 🚃 🕪 Disciosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstending lien, if notice of lien has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such little mey be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such lien or intende to obtain a right in such property.

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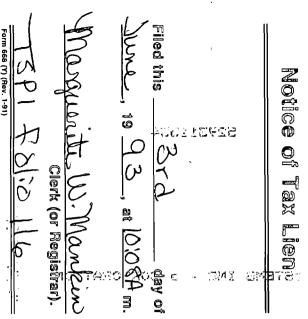
(Rev. January 1991)

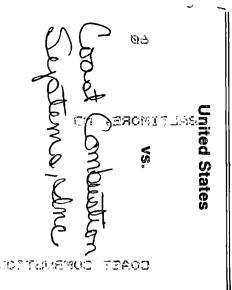
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**Department of the Treasury - Internal Revenue Service** 

**Notice of Federal Tax Lien Under Internal Revenue Laws** 

District			Serial Numb	er		For Opt	tional Use by Recording Office	. (
BA	ALTIMORE, N	1D		5293113	35ø ·			<b> </b>
notice is give assessed agai llability has be favor of the Ui this taxpayer interest, and o	en that taxes inst the followir een made, but nited States on for the amouncests that may	(including ng-named it remains all proper int of the	interest ar taxpayer. De unpaid. Th ty and rights	e Internal Revend penalties) hemand for paymerefore, there is to property beand additional	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT  93 JUN -3 AN 10: 08  OUEEN ANNE'S COUNTY	
Name of Taxpa					<del>.</del>		NED UIT COURT AM IO: O8	, (
	9 B QUEEN V CHESTER, MI		A WAY 9-94ØØ				RT B	† 9 .
below, unless	notice of lien is day following suc	refiled by	the date give	to each assessr n in column (e), ificate of release	this notice			•
Kind of Tax	Tax Period Ended (b)	ldentifyi	ng Number (c)	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)	
1 <i>0</i> 4 <i>0</i> 1 <i>0</i> 4 <i>0</i>	12/31/88 12/31/89		8-6165 8-6165	Ø9/Ø9/85 Ø3/3Ø/92	10/09/ 04/29/		4673.73 1683.81	¥2. ;
								•
						= -		ĬŻ
Place of Filing		L						_ `
	QUEEN		CIRCUIT COUNTY MD 21	COURT		tal \$	6357.54	
This notice wa	as prepared and	signed at	BALTI	MORE, MD			, on this	· (
the <u>28th</u> c	day of <u>May</u>	_ , 19	93			,		<u>;</u> ;;-
Signature	f. Hoar	ul	AC	Title S		ANAGE 2-Ø1-		_ (
	ificate of officer autho 466, 1971 - 2 C.B. 40		o take acknowled	gments is not essenti	al to the validity	of Notice	of Federal Tax lien Form <b>668 (Y)</b> (Rev. 1-91	)





AS TO MIRCHARTIUS AND 2 STSVENSKILLE: \_MR

### From Internal Revenue Code

### Sec. 6321, Lien For Taxes

If eny person lieble to pay any tax neglects or refuses to pey the seme ener demend, the emount (including any interest, ddltionel emount, eddltion to tax, or essessable penalty, logether with eny costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property end rights to property, whether reel or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shall erise et the time the assess \ ment is mede end shall continue until the liability for the emount so assessed (or e judgment egainst the taxpeyer). erising out of such liebility) is setisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impo

ed by section 6321 shall not be velid as egainst eny purche er, holder of a security interest, mechanic's ilenor, or jud ment lien creditor until notice thereof which meets the requir ments of subsection (f) has been filed by the Secretary.

### (1) Place For Filing Notice; Form.-

(1) Piece For Filling . The notice referred to in su section (e) shell be filed (A) Under Stete Laws

(i) Real Property - In the case of reel property, In one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situteted; and

(ii) Personel Property-In the cese of personel property, whether tangible or intengible, in one office wilthn; the State (or the county, or other governmentel subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federel law esteblishing e netional filling system does not constitute e second office for filling es designeted by the lews of euch Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Co ambin If the property subject to the lien is situated in the District of Columbie.

> MEDITIO BUNEVEN 52~61~2421

(2) Silus Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the cese of reel property, et its physical location; or

(B) Personel Property-In the cese of personal property, whether tengible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of e corporetion or pertnership shell be deemed to be the piece at which the principel executive office of the business is loceted, and the residence of e taxpayer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary Such period for such notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is reflied in the menner prescribed in paragreph (2) during the required refiling period, such notice of lieh shell be treeted es filed on the 1 dete on which it is filed (in eccordence with subsection (f) efter. the expiration of such refiling period.

(2) Place For Filing Anotice of the reflied during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien weeklied, and

(II) In the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is elso filed in eccordence with subsection (f) in the Stete in which such residence i

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period"

(A) the one-yeer period ending 30 days efter the expiration of 10 years efter the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin

# notice shall be valid notwithstanding env other provision of law Sec. 6325. Release Of Lien Or regerding the togratory content of enoutice of lien.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary ehali issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days efter the day

(1) Liability Setisfied or Unenforceable - The Secretery finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or

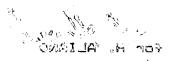
has become legelly unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upor the peyment of the emount assessed, together with ell interest In respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with auch requirements releting to terms, conditions, and form o the bond and sureties thereon, as mey be specified by eucl

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), th emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes setisfector written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

District Serial Number  BALTIMORE, MD 529311554	For Optional Use by Recording Office
BALTIMORE, MD 529311554	
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of the liability has been made, but it remains unpaid. Therefore, there is a lient favor of the United States on all property and rights to property belonging this taxpayer for the amount of these taxes, and additional penalties interest, and costs that may accrue.	
Name of Taxpayer COAST COMBUSTION SYSTEMS INC , a CORP Residence 1006 BUTTERWORTH CT A4	RECEIVED CLERK. CIRCUIT COURT 93 JUN - 3 AM IO: 08 QUEEN ANNE'S COUNTY
STEVENSVILLE, MD 21666-2561	NTY URT
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).	1
Kind of Tax Ended Identifying Number Assessment (a) (b) (c) (d) Last Date of Assessment (d) (e)	
941 12/31/92 52-1633510 03/08/93 04/0 940 12/31/90 52-1633510 02/08/93 03/1	
	·
Place of Filing  CLERK OF THE CIRCUIT COURT  QUEEN ANNE'S COUNTY  CENTREVILLE, MD 21617	Total \$ 18018.55
This notice was prepared and signed at	, on this,
the <u>1st</u> day of <u>June</u> , 19 <u>93</u> .	
Signature  for H. ALTANO  (NOTE: Sertificate of officer authorized by law to take acknowledgments is not essential to the val	REVENUE OFFICER 52-Ø1-2421

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

8561

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Paints & Compounds	2 Bang Boxes 1 Misc. Office Supp.
Ridgid Condu <b>r</b> t	4 Metal Shelves
Conturt Fittings	l Metal Bookcase l Metal Cabinet
Wire, Stake-Ons & Etc.	l Hand Truck
Allen Bradley Panel Material	l Wooden Bookcase
(Terminals, Switches & Etc.)	l Drafting Table
Other Electrical Panel Material	2 Wall Mounted Control Cabinets
Electric Fans	5 Hoffman Bases
Extension Cords & Come Alongs	1 Wonder Ware Software
Hard Hats	1 Allen Bradley SLC500 Software
Old Fireye Controls	l File Cabinet - 4 drawer
New Fireye Mounting Bases	
A-B SLC-100 System	1 File Cabinet - 2 drawer
4 Maxon Gas Vent Valves 2 1/2"	2 File Cabinets with Desk Top
l Misc. Motor Starters, Etc.	l Desk - Blonde
l Stereo System & Speakers	2 Swivel Chairs
l Refrigerator	l Fax Machine
1 Color Television , 1 Microwace Oven	l Utility Truck Box
Whereas, the District Director of Internal Revenue has	determined that the value of the interest of the United States
in the foregoing property, under and by virtue of its aforesa	aid tax lien, amounts to the sum ofTwo_Thousand
Two Hundred Five and 00/100	dollars (\$ <u>2,205.00</u> ) and has
authorized the issuance, under the provisions of section 6	325(b)(2)(A) of the Internal Revenue Code, of a certificate
discharging the above-described property from the tax lie	n of the United States upon the payment of the sum of
Two Thousand Two Hundred Five and 00/100	dollars (\$ 2,205.00 ) to be applied
TWO THOUSAND TWO HAMBLES LIVE DAY 307 100	, , , , , , , , , , , , , , , , , , , ,
in part satisfaction of the liability in respect of the tax herei	nbefore stated which sum has been paid to be so applied,
and the receipt of which sum by me is hereby acknowledge	ed; David S. Schoettyn.
and the receipt of times came, the territory and the	Paul M. Harrington
Now, therefore, this instrument witnesseth, that I,	radi N. harrington ,
District Director of Internal Revenue at <u>Baltimore</u> , <u>Mar</u>	ryland , charged by law with the duty
of collecting and enforcing the collection of internal reve	nue taxes due the United States, and charged with the
assessment hereinbefore stated, do, pursuant to the provis	ions of section 6325(b)(2)(A) of the Internal Revenue Code,
discharge the property heretofore described from the afore	said tax lien, saving and reserving, however, the force and
effect of said tax lien against and upon all other property o	r rights to property to which said lien is attached, whereso-
ever situated.	
Witness my hand atWilmington, Delaware	, on this,
the day of	, 19 97 .
Signature	Title
David Schoolly	Special Procedures Advisor
Note: Certificate of officer authorized by law to take acknowledgment. Rev. Rul. 71-466, 1971-2, C.B. 409.	s is not essential to the validity of Discharge of Federal Tax Lien.

### FORM **669-B** (Rev. February 1992)

### DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

## Certificate of Discharge of Property from Federal Tax Lien (Section 6325(b)(2)(A) of the Internal Revenue Code)

Of <u>1006 Butterwort</u>	h Ct.	, City of <u>Stevensville</u>					
County of Queen Ar	nes	<del></del> ,	State of Maryland				
s indebted to the Unite	d States for unpaid inte	ernal revenue tax i	n the sum of <u>One Hundred F</u>	`orty			
Thousand Six Hundr	ed Thirteen and 8	5/100 <sub>Dollars</sub> (\$	140,613.85				
as evidenced by:	· · · · · · · · · · · · · · · · · · ·						
Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)			
529259348 529268342 529308023 529311554 529326999 529405160 529410936 529506952	1854 1872 1948 1958 2049 2088 2128 2222	08/27/92 11/02/92 04/19/93 06/03/93 12/22/93 03/25/94 06/20/94 04/25/95	52-1633510 52-1633510 52-1633510 52-1633510 52-1633510 52-1633510 52-1633510 52-1633510	18585.67 18143.30 14153.68 18018.55 1556.93 17053.57 18122.38 755.20			
and rights to property of			ien of the United States, attach				
	3						
County of Queer	n Annes	, and also-with-	the				
Whereas, the lien		sted above, for sai	the in accordance with the applica d tax has attached to certain p . Hydraulic Greenlee	•			

(continued)

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if any parson lieble to pey any tax naglects or refuses to pey the eams efter damend, the amount (including any interest, additional amount, eddition to tax, or assessebla penalty, together with eny costs that may accrua in addition tharato) ehall be a lian in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is epecifically tixed by law, the ten imposed by section.6321 enell arise at the time the assessed ment is made and shall continue until the liability for the amount so assessed (or e judgment egeinst the taxpayer arising out of such liability) is setisfied or becomes unenforce able by reeson of lepsa of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Han Imposed by saction 6321 shall not be valid as against any purchas-ar, holder of a security interest, mechanic's lianor, or judgmant lien creditor until notice thareof which meets tha requirements of subsection (f) has been fliad by the Secretary.

### Place For Filing Notice; Form.—

(1) Pieca For Filing - The notice referred to in subsection (a) ahali be filad-

(A) Undar State Laws

(A) Undar State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lian is situated; and

(II) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision). "es" designated by the laws of auch State, in which the property subject to the lien is elituated; except that State law merely conforming to respecting. Enders the state law merely conforming to resnecting Federal lew establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lian is situated, whenever the

State has not by lew designed one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in the District of Columbia.

> MANAGER **PP78-10-29**

CAT TO CLIAN - FOR PURPOSES OF paregraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

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(B) Parsonel Property in the case of parsonal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel axacutiva office of the business is localed, and the residence of a taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of a notice of iten.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- Securities
- Motor vehicles



(a) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of iten ia refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filling. A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lian is reflied in the office in which the prior notice of lian was flied, and ....

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

SENSED ATT Sacretery raceived written information (in the menner prascribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e nolice of such itan is also filed in accordance with aubsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—In the case of any notice of ilan, the tarm "required rafiling period" тевля-

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(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling aperiod for such notice-of-lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall leave a cartificate of release of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unentorceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with auch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by auch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

この Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if a notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that ha has a right in the property subject to auch lien or intends to obtain a right in auch property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Fe	ederal Ta	x Lien Un	der Inte	rnal	Revenue Laws	
District		:	Serial Numb	per		For Opti	ional Use by Recording Offic	e (
ВА	LTIMORE, M	0		529312	155		٠.	
notice is give assassed agair liability has be favor of the Un this taxpayer	r sections 6321, n that taxes (Inst the following ten mada, but it littled States on a for the amour osts that may a	ncluding g-namad t remains all proper at of the ccrua.	intarest ar taxpayer. De s unpald. Th rty and rights ase taxes, a	nd penalties) hemand for paymerafore, there is to property be	nava been ent of this s a lian in lionging to		CLERK. CI 93 JUN - OUEEN A	Éúir
	O BOX 176 TEVENSVILL		21666-0	176			RECEIVED COURT COURT 93 JUN -9 PH 12: 12	
below, unless		refiled by	the date give	n in column (e),	this notice	·	JRT 12 INTY	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Kind of Tax (a)	Tax Period Ended (b)	identifyi	ng Number (c)	Date of Assassmant (d)	Last Day f Refiling (e)	or	Unpald Balance of Assessment (f)	
6672	12/31/89	215-6	32-4191	12/09/91	Ø1/Ø8/	Ø2	14466.32	
								roan L
Place of Filing								
		ANNE'S	CIRCUIT COUNTY MD 21	COURT	То	tal \$	14466.32	
	s prepared and s			MORE, MD			, on t	his, (
Signature	l. Hoaras		AC	Title S		ANAGE		(

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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The office of the first of the

District Director Delaware-Maryland District 31 Hopkins Plaza, Baltimore, MD 21201

Certificate of Nonattachment of Federal Tax lien

RECORDING FEE 3.88
TOTAL 3.88
Rest 0A01 Roft \$ 79675
SH RCB 81k \$ 164
Her 62, 2000 63:15 Fm

To whom It May Concern:

• I certify that I am the appointed and qualified District Director of The Internal Revenue Service, charged by law with the duty of collecting and enforcing the collection of Internal Revenue taxes owed the United States. I also certify that the Notice of Federal Tax Lien on all property and rights to property belonging to Steven M. Petrone, P.O. Box 176, Stevensville, Maryland 21666-0176 based on an assessment of Trust Fund Recovery Penalty Taxes for the period ending December 31, 1989 against Steven M. Petrone, did not attach and does not attach to any separate property of Loraine Parks, formerly Loraine Petrone.

The Notice of Federal Tax Lien, Serial # 529312155, in the sum of \$14,466.32 was filed on June 9, 1993 with the Clerk of the Circuit Court, Queen Anne's County, Centreville, Maryland 20852 as provided by section 6323 of the Internal Revenue Code.

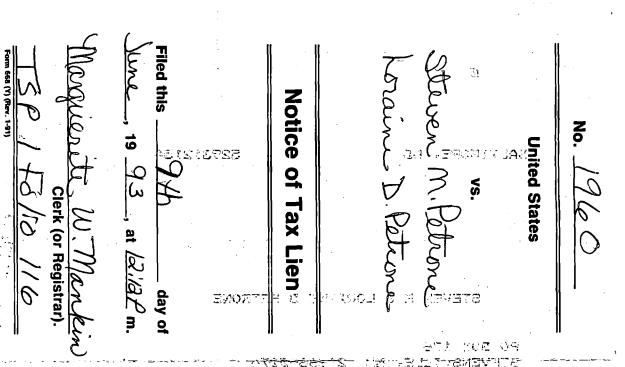
The reason for this action is that it has been determined that Loraine Parks, 203 Ackerman Drive, Stevensvile, Maryland 21666 is not liable for these taxes under the above assessment.

Witness my hand at Baltimore, Maryland this  $12^{14}$  day of January, 2000.

Sincerely yours, J.J. Jennings District Director

By

Curt Loftis, Acting Chief Special Procedures Branch



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any parson lieble to pay any tax naglects or rafusas to pay the same efter damend, the amount (including any interest, additional amount; addition to tax, or assessable penalty, together with any costs thet may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, balonging to such parson.

### Sec. 6322. Period Of Lien.

Unless another data is apacifically fixed by law, the lian imposed by section 6324 shall arise at the time the assessing ment is made and shall continue until the liability for the anount so assessed (or a judgmant against the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—Tha lien imposed by section 8321 shall not be valid as against any purchaser, holder of e security interest, machanic's lianor, or judgment lien creditor until notice thareof which meets tha raquire-

## ments of aubsection (f) has been filled by the Sacretary. (f) Place For Filling Notice; Form.—

(1) Place For Filing - The notice referred to in sub-

(A) Undar State Laws

(I) Raal Property - In the case of rael property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of auch State, in which the property subject to the lien te situteted; end

(ii) Parsonal Proparty-in the case of personal proparty, whathar tangible or intangible, in one office within:the Stata: (or the county, or other governmental subdivision), as designated by the laws of such State, in which the proparty subject to the lian is attuated; except that State law marely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

as dasignated by the laws of euch State; or (B) Wilh Clark Of District Court-in the office of the clark of the United States district court for the judicial district in which the property aubject to lian is situated, whanever tha State has not by lew dasignated one office which maets the

requirements of subparagraph (A), or

(C) With Racordar Of Daeds Of The District Of Columble - In the office of the Racorder of Deeds of the District
of Columbia, if the proparty subject to the lien is situated in the
District of Columbia.

Manastr S2-61-2949 (2) Situa Of Property Subject To Lian - For purposes of paragraphs (1) and (4), property shall be deemed to be situated(A) Raal Property - In the case of real property, at its physical location; or

(B) Parsonal Property in the case of parsonal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien te filed.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the buelnass is located, and the residence of a texpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such ্রাকাটেই shall be vaid notwith that and the provision of iswarding the form or content of a notice of lian.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1960

(g) Refilling Of Notice.—For purposes of this section

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling pariod, such notice of lien shall be treated as filled on the data on which it is filled (in accordance with subsection (f) after a the expiration of such refilling period.

(2) Place For Filing.—A notice of iten reflied during the required refuling period shall be effective only-

(A) If-

(I) such notice of lien is reflied to the office in which the prior notice of lien was filled; and

(ii) in the case of real property, and the fact of rafiling is antered and recorded in an index to the extant required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of flen under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lian is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of Ilan, the term "required refilling period" means.

 (A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year pariod ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lian imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon this payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen, if a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfactory written evidance that ha has a right in the property subject to such ilen or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Fede	ral Tax	Lien Un	der Inte	ernall	Revenue Laws
District		Ser	ial Number			For Opti	onal Use by Recording Office
BA	ALTIMORE,		<u></u>				
As provided by notice is give assessed again liability has be favor of the Ur this taxpayer interest, and converse of Taxpayer	en that taxes not the followlen made, but alted States on for the amoreout that may	(including int ng-named taxp it remains un all property a unt of these accrue.	erest and eayer. Dem pald. There nd rights to taxes, and	penalties) is and for paymetore, there is property be additional	nave been lent of this is a lien in blonging to		RECEIVED COURT CLERK, CIRCUIT COURT OUEEN ANNE'S COUNT
Residence F	O BOX 176 STEVENSVIL		666-017			•	INED COURT B PH 12: 12
below, unless	notice of lien is ay following suc	PRMATION: With a refiled by the c th date, operate	date given i	n column (e), ate of release	this notice as defined		Unadd Balessa
Kind of Tax (a)	Ended (b)	Identifying N	lumber A	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)
1Ø4Ø	12/31/86	215-82-4	191 Ø	5/30/88	Ø6/29/	<b>78</b>	485.25
							, Ņj. ÷
Place of Filing	QUEEN	OF THE CI ANNE'S CO EVILLE, M			То	tal \$	485.25
This notice was	s prepared and	signed at	BALTIMO	RE, MD			, on this,
	y of June	<sup>2</sup> , 19 <u>9</u>	<u> </u>		·		# £ 2
Signature	I. Howa	rized by law to take a	ACS	Title		ANAGER 2-Ø1-6	

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Servad No. Sed

1049 - 12731736 - 115-82-4191 - 1057398 - 16727798 - 149

CLERK DE 198 CIRCUIT COURT PLEEN HNÀETS COUNTY FRANKSVELLE - MD 21617

Maltinore MD

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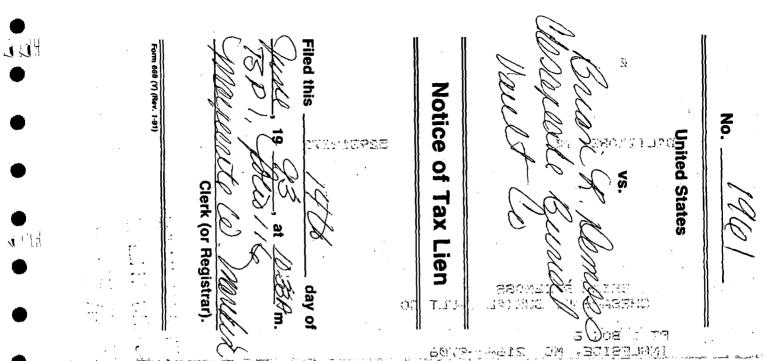
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Form 668 (Z)<sup>2282</sup>
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tay Lien

(Nev. 5-84)		ocitiiioate	ui neicase	oi i cuc	141 16	AY FIGH
District		Serial Numi	ber		For	Use by Recording Office
of the Internal I all statutory ad taxes and addl notice of Intern 19 <u>93</u> , is in these taxes and	to the following- Revenue Code haditions. Therefore tions has been also less than the following to revenue tax lies authorized to red additions.	rname taxpayer, the requirement of the requirement of the re, the lien provided by Creleased. The proper officen was filed on	e taxes listed belo Code section 6321 Icer in the office	ow and for I for these where the		CLERK, CIRCUIT COURT  OUEEN ANNE'S COUNTY
Name of Taxpay	yer STEVEN	M & LORAINE D F	PETRONE			VED COURT PH 1: 56
	O BOX 176 TEVENSVILL	E, MD 2166	66-0176	,		COURT 1:56
COURT RECO Liber 1	RDING INFO Page 116	RMATION: UCC No. n/a	Serial N 1960	lo.		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refilir (e)		Unpaid Balance of Assessment (f)
1040	12/31/86 *****	215-82-4191 ******	05/30/88 ******	06/29/ *****		485.25 *******
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 218		·	Total	<b>\$</b> 485.25
This notice was the <u>17th</u> day o		gned at <u>Baltim</u> 	nore, MD			, on this,
Signature			Title	Chief, S	 Pf	



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If eny parson flabla to pay any tax neglacts or refusas to pey the same eftar demand, the emount (including any intarasi, additional amount; addition to tax, or assassable penalty, together with any costs that mey accrua in addition tharate) shall be ellen in fever of the United States upon all property and rights to property, whether real or personal, balonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the light proceed by section 8321 shell arise at the time the assession indice shall be valid nowthis landing any other provision of the mant is mederand shall continue until the liebility for the continue until the liebility of the continue until the liebility for the continue until the liebi eble by raason of lepsa of tima.

Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be valid as egainst any purcheser, holder at a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secratary.

### Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subeaction (a) shell be filed-

(A) Under State Laws

(i) Rael Property - In the case of raal property, in one office within the Slate (or the county, or other govarnmental subdivision), as designated by tha laws of such Stele, in which the property subject to the lien is siluteted; end

(ii) Personal Property in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmente) aubdivision), as designated by the lews of such Stele, in which the property subject to the lien is situeted; except that State law merely conforming to reenacting Federal lew establishing a national filing

system does not constitute a second office for filling as designeted by the lawe of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deede Of The District Of Columble - In the office of the Recorder of Deede of the District of Columbie, it the property subject to the lien is silusted in the District of Columbia.

> MAMAGER 5659-10-25

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shell be deemed to be situated (A) Real Property - in the case of reel property, et its physical locetion; or

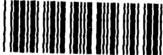
(B) Parsonel Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is tiled.

For purposes of paregreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal exacutiva office of the business is located, and the residence of e texpeyer whose residence to without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to

for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling pariod, such notice of lien shall be treated as filed on the data on which it is filed (in accordance with exposection (f) after and Return Information For Tax Addata on which it is med in the expiration of such refiling period.

(2) Place For Filling.—A notice of lien refiled during the required refilling period shall be effective only-

(I) such-notice of flen-is reflied in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary recaived written information (in the menner prescribed in regulations issued by the Secretary) concerning e changa in the taxpeyer's residence, if a notice of such lien ie elso fited in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling

(e) Release Of Lien .- Subject to such repulations as the Secretary mey preacribe, the Secretary shall lasue a certificate of release of any lien imposed with respect to eny internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or (2) Bond Accepted-There is furnished to the Se-

cretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

no Disclosure of Certain Returns ministration:Purposes.-

(2) Disclosure of amount of outstanding lien,-if e notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. January 1991) Serial Number District For Optional Use by Recording Office BALTIMORE, MD 529312372 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code. notice is given that taxes (including interest and penalties) have been assessed against tha following-namad taxpayer. Demand for payment of this QUEEN ANNE'S COUNT liability has been made, but it remains unpaid. Therefora, there is a lien in favor of the United States on all property and rights to property balonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrua. Name of Taxpayer BRIAN R DEMOSS CHESAPEAKE BURIAL VAULT CO RT 1 BOX B Residence INGLESIDE, MD 21644-9706 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax	Tax Period Ended (b)	Idantifying Number (c)	Data of Assessment (d)	Last Day for Refiling (e)	Unpaid Balanca of Assessment (f)	
941 941 941	09/30/91 06/30/92 09/30/92	52-1679475 52-1679475 52-1679475	12/21/92 10/19/92 12/21/92	01/20/03 11/18/02 01/20/03	407.69 1913.17 2173.22	

Place of Filing

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

Total \$ 4494.08

This notice was prepared and signed at	BALTIMORE,	MD	, on this,
			. ,

he \_\_\_<del>9th</del> day of \_\_\_\_<del>June</del> , 19 \_\_\_<del>95</del>

Signature Hoarus

ACS

Title

MANAGER 52-Ø1-6999

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

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Form 668 (Z)
(Rev. 5-94)

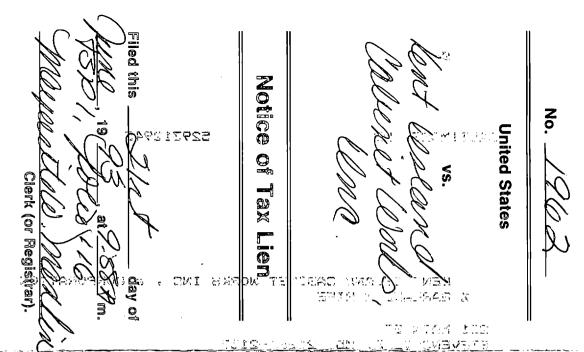
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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Number Fo			For Us	e by Recording Office
B	ALTIMORE, I	קע	529312	312372		
i certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had tons. Therefor it tons has been in the following to had revenue tax lies authorized to had to	name taxpayer, the requieve been satisfied for the e, the lien provided by Coeleased. The proper officiels	rements of section is takes listed belowed to the control of the c	on 6325 (a) ow and for for these where the		RECEIVED COURT COURT COURT COURT OF MOY 23 AM 10: 46
Name of Taxpa	yer BRIAN R 1 CHESAPEAI	DEMOSS (E BURIAL VAULT	СО		Î	CEIVED
Residence RT 1 BOX 8 INGLESIDE, MD 21644-9706						ECEIVED CIRCUIT COURT 23 AM 10: 46
COURT REC Liber n/a	ORDING INF Page n/a	ORMATION: UCC No. n/a	Serial No 1961	-		
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)
941 941 941 ******	Ø9/3Ø/91 Ø6/3Ø/92 Ø9/3Ø/92 ******	52-1679475 52-1679475 52-1679475 *******	12/21/92 10/19/92 12/21/92 ******	Ø1/2Ø/2 11/18/2 Ø1/2Ø/2 ******	52 53	407.69 1913.17 2173.22 ********
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		т	otal	\$ 4494.Ø8
This notice was		gnedat <u>BAITI</u> , 1991	MORE, MI			, on this,
Signature	wood le	le	Title	Chief, S		ol Tay lies Boy Bul 71.466 1971.2

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



### From Internal Revenue Code

668 (Y) (Rev.

### Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or refuses to pay the same aner demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, logathar with any costs that may accrua in addition thereto) shall be a lian in favor of the United Steles upon all property and rights to property, whather real or personel, belonging to such parson

#### Sec. 6322. Period Of Lien.

Unlass another date is specifically fixed by law, the lian imposed by section 632% shall arise at the time the assessmant is made and shall continue until the liability for the amount so assassad (or a judgmant against the taxpayer arising out of such liability) is satisfied or becomes unanforceabla by raason of lapee of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Han Impose? ed by section 6321 shall not be valid as againel any purchasar, holder of a security interest, machanic's lianor, or ludgmani ilan creditor until notice thareof which maats tha raquire-

### mants of subsection (f) has been filed by the Secralary. ი Place For Filing Notice; Form.—

- (1) Placa For Filing The notice referred to in subsection (a) shall be filed-
  - (A) Under State Laws (i) Raal Property · In the case of real property, in one office within the State (or the county, or other govammantal subdivision), as designated by the laws of such Stata, in which the property subject to the lian is situlated; and
  - (II) Parsonal Proparty-In tha casa of personal proparty, whathar tangibla or intangibla, in ona office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lien is situated; except that State law merely conforming to reanacting Fadaral law astablishing a national filing system does not constitute a second office for filling as dasignated by the lews of such Steta; or

(B) With Clark Of District Court in the office of the clark of the United Stales district court for the judicial district In which the property subject to lien is situated, whenever the Stata has not by law dasignated one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-

lumbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lian is situated in the District of Columbia.

(2) Situs Of Proparty Subject To Lian - For purposas of paragraphs (1) and (4), property shall be deemed to be situated-(A) Raal Proparty - In the case of reel property, et ite physical location; or

(B) Parsonal Property-In the case of personal property, whether tangible or intangible, at the residence of the texpayer at the time the notice of lien is filed.

For purposes of peregraph (2) (B), tha residance of a corporation or pertnership shall be deamed to be the place of which the principal axacutiva office of the business is loceted, and the residence of a taxpayar whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and contant of the notice referred to in subsection (a)\_shall be practibed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew ragarding tha form or content of e notica of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahicles



(g) Refiling Of Notice.—For purposes of this

- (1) General Rule.—Unless notice of lien is refliad in the manner prescribed in paragraph (2) during the required raffiling period, such notice of than shall be traated as illed on the data on which it is filed (in accordance with subsection (i) efter - and Return information For Tax Adthe expiration of such rafiling period.
- (2) Place For Filing.—A notice of than rafilled the required rafilled partial than rafil during the required rafiling period shall be affective only-

(A) If-

- (I) such notice of lian is rafiled in the office in which the prior notice of lian was filled; and
- (II) In the case of real property, and the fact of refiling is antared and recorded in an index to the axtant raquirad by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), that Secretary raceived written information (in the manner prescribed in regulations issued by the Secretary) concarning a change in the taxpayer's residence, tf notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence I

(3) Required Refilling Period.—In tha case of eny notice of lien, the term "required refiling period" тавля-

(A) the one-year period anding 30 days after the axpiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for such notice of lian y

## Sec. 6325. Release Of Lien O Discharge Of Property

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cartificate of release of any lien imposed with respec to any internal rayanua tax not latar than 30 days after the day

(1) Liability Setisfied or Unanforcaabla - Tha Secretary finds that the liability for the amount assessed, togeth-ar with all interest in respect thereof, has been fully satisfied or has become legally unenforcaebla; or

(2) Bond Accepted-There le furnished to the Secratary and accapted by him a bond that is conditioned upor the payment of the amount assessed, together with ell interes in respect thereof, within the time prescribed by lew (including any axtension of such time), and thet is in eccordence with euch requirements releting to terms, conditions, and form o the bond and surattes thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# ার্ডে Disclosure of Certain Returns

(2) Disclosura of amount of outstanding lian,-if notice of lian has been filed pursuent to section 6323(f), th amount of the outstanding obligation secured by such if may be disclosed to any person who furnishes satisfactor, written evidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

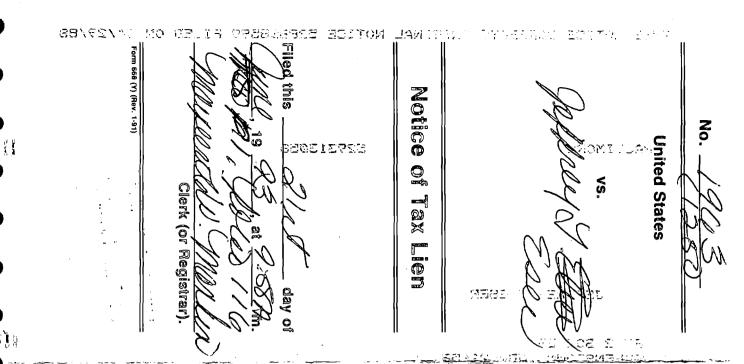
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fed	deral Ta	x Lien Un	der Inter	rnal R	evenue Law	S	
istrict			Serial Numb	per		For Option	al Use by Recording O	ffice	
BA	ALTIMORE, 1	MD	529312945						
notice is given assessed againability has be avor of the United in the Markett avor of the United in the Markett in the Market	y sections 6321 en that taxes nst the followir een made, but nited States on for the amou	(Including ng-named ta it remains it all property unt of thes accrue.	Interest ar expayer. De unpald. The y and rights se taxes, a	nd penalties) is emand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to penalties,		RECEIVED CLERK, CIRCUIT COURT 93 JUN 21 AM 9: 58 OUEEN ANNE'S COUNTY		
ame of Taxpay	yer KENT IS % GARLANI			ORKS INC ,	a CORPOR	ATION	AM 9:		
	221 MAIN S STEVENSVILI		21 <u>6</u> 66 <u>-</u> 2	157			COURT 9: 58		
below, unless	RELEASE INFO notice of lien is lay following suc ).  Tax Perlod	refiled by the	ne date giver	n in column (e),	this notice	or	Unpaid Balance		
KInd of Tax (a)	Ended <i>(b)</i>	IdentifyIng	g Number ;)	Assessment (d)	Refiling (e)		of Assessment <i>(f)</i>		
941	12/31/92	52-17	824Ø7	Ø3/15/93	Ø4/14/Ø	<b>उ</b>	3253.17		
						- i:			
	1								
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,	COUNTY	COURT	Tota	al \$	3253.17		
	QUEEN	ANNE'S EVILLE,	MD 21	617	Tota	al \$		n this	
	QUEEN CENTRE	ANNE'S EVILLE, I signed at _	MD 21	617	Tota	al \$		n this	



From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the seme ener demend, the emount (including eny interest, edditional emount, eddition to tax, or eseessable penalty, together with eny costs that mey accrue in addition thereto) shell be e lien in fevor of the United Stetes upon all property end rights to property, whether reel or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another detects epecifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment le mede jand shall continue until the liebility for the harden of regerding the formor continue all liebility for the harden of regerding the ha erising out of such liebility) is setisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst eny purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-

### ments of subsection (f) has been filled by the Secretary. (1) Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in sub-

(A) Under Stele Laws

(I) Reel Property In the case of real property, In one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; end

(II) Personal Property In the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmentel subdivision), as designated by the lews of such State, in which the property subject to the lien is silueled; except that State lew merely conforming to reenecting Federel lew establishing a netional filing system does not constitute a second office for filing as designeted by the lews of such Stete; or

clerk of the United Stetes district court for the judiciel district in which the property subject to lien is situeted, whenever the Siete has not by law designated one office which meets the

equirements of subperagreph (A), or (C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deeds of the District of Cc ambir If the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical location: or

(B) Personal Property-In the case of personal property, whether tengible or intangible, et the residence of the taxpeyer et the time the notice of lien-leylled. 10 7 1/2 1 2 5 5 5 5 For purposes of paregraph (2) (B), the residence of a corporation or partnership ehall be deemed to be the place et which the principal executive office of the business is located, end the residence of e taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary Such notice shall be valid notwithstending any other provision of lew-

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule. — unless notice of then is refiled in the manner prescribed in paregreph (2) during the required refilling period, such notice of then stiall be treated as filled on the dete on which it is filed (in accordence, with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shell be effective only.

(A) It-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filled, and

(ii) In the cese of reel property, end the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is also filed in accordence with subsection (f) in the Stete in which such residence !. loceled.

case of any notice of lien, the larm "required refilling period. —In the

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax. end

(B) the one-yeer period ending with the expiration of 10 yeers efter the close of the preceding required refilin period for such notice-of lien.

# Sec. 6325 Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions es the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to env internal revenue tax not leter than 30 days efter the dev

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logeth-er with all interest in respect thereof, has been fully estisfied or has become legally unenforceeble; or

(2) Bond Accepted There is furnished to the Se-cretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect Thereof, within the time prescribed by lew (including any extension of such lime), and thet is in eccordance with auch requirements releting to terms, conditions, and form or the bond end sureties thereon, as mey be specified by euch requiellons.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien.-If notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to eny person who furnishes settisfector, written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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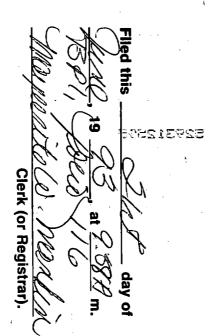
Chicos, SPf

Department of the Treasury - Internal Revenue Service

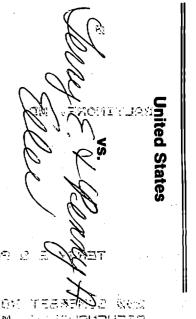
(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Rever	nue Laws	
District		Seri <b>a</b> l Numb	er		For Optional Use b	y Recording Office	<b>=</b> •
BAL	TIMORE		529313	ø58 ´			<b>5</b> . , 1
notice is giver assessed again liability has bee favor of the Uni	n that taxes st the followir en made, but ted States on for the amounts that may	, 6322, and 6323 of the (Including Interest and Including Including Interest and Including	nd penalties) hemand for paymere in the contract of the contra	nave been lent of this is a lien in clonging to	OUEEN AMNE'S COUNTY	CLERK, CIRCUIT COURT 93 JUN 21 AM 9: 58	
	T 2 BOX 3°						
IMPORTANT R below, unless r shall, on the da	ELEASE INFO notice of lien is by following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release	this notice			
Kind of Tax	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day for Refiling (e)		d Balance sessment (f)	_
1 <i>040</i> 1 <i>0</i> 40	12/31/82 12/31/83	226-7Ø-Ø669 226-7Ø-Ø669	Ø8/1Ø/87 Ø8/17/87	Ø9/Ø9/97 Ø9/16/97		12329.94 3283.23	pri.
							4-12 3-1-1
Place of Filing	(	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	T <b>T</b> ota	al \$ 15	613.17	
Original	Kecoroing		250				
This notice was	prepared and	signed at BALT	IMORE, MD.			, on th	is,
the 16th da	y of une	, 19 <u>93</u>				_	
Signature	. Hoara	ed.	Title	Chief, S	Pf		- •

(NOTE: Stifficate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



otice Ō VUNUAR C



21:65 -3518 STEVENSVI

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after damend, the amount (including any interest, additional amount, eddition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be a tien in fevor of the United States upon all property and rights to property, whether reel or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by tew, the lien imposed by section 6321 shell arise at the time the essession of the list made and shall continue until the liebility for the communities assessed for e judgment egeinst the texpayer arising out of such liability) is satisfied or becomes unenforceeble by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The tien Impos-

ed by section 6321 shall not be valid as egainst eny purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

### (1) Place For Filling Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under Stele Laws
(i) Reel Property - In the case of reel property, in one office within the Stele (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is eliuleted; end

(ii) Personal Property in the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing es designeted by the laws of such Stete; or
(B) With Clerk Of District Court in the office of the

clerk of the United States district court for the judicial district In which the property subject to lien is situeted, whenever the State has not by lew designeled one office which meets the

tequirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Coof Columbie, if the property subject to the lien is situeted in the District of Columbia.

> MANAGER **ジネーガルームヤ**ヤサ

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be ultueled-(A) Reel Property · In the case of reel property, et its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of iten is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lian shall be treated as filed on the date on which it is filed (in accordance with subsection (i) efter a grand Return Information For Tax Addate on which it is med to the expiration of such refilling period. The expiration of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of flen is reflied in the office in which the prior noilce of ilen was filed, and

(ii) in the case of real property, and the fact of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is elso filled in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien. (T.5.7)

Profiles shall be veild notwithetending envioles of lieuw Sec. 6325. Release Of Lien Or Note: See section 6323(b) for protection Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internal revenue tax not leter than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the tlability for the amount assessed, togeth-er with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requiremente relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

মাল্(k) Disclosure of Certain Returns 🚬 : ministration Purposes.—

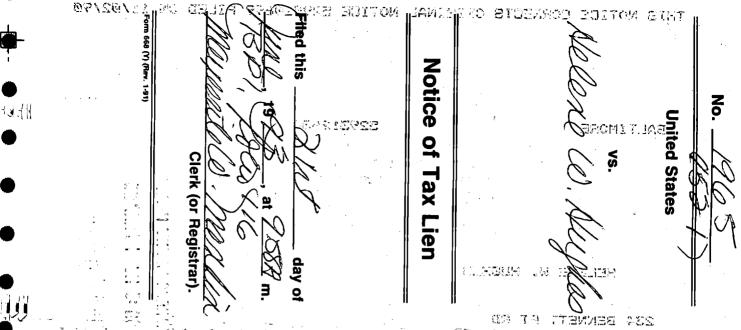
> (2) Disclosure of amount of outstanding lien,-if e notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

District	LTIMORE,	e of Federal Ta	oer	-		e by Recording Office	
As provided by notice is giver assessed again liability has bee favor of the Uni	sections 632 n that taxes est the following en made, but lited States on for the amounts	1, 6322, and 6323 of the (including interest and ing-named taxpayer. De it remains unpaid. The all property and rights and of these taxes, as	nd penalties) is emand for paymerefore, there is s to property be and additional	nue Code, nave been nent of this is a lien in		CLERK, CIRCUIT COURTY  93 JUN 21 AM 9: 58  OUEEN ANNE'S COUNTY	
IMPORTANT R	notice of lien is by following suc		to each assessr	this notice		AM 9: 58	Ft.
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day fo Refiling (e)	Unp	pald Balance Assessment (f)	_ (
1 Ø 4 Ø 1 Ø 4 Ø	12/31/89 12/31/90		07/29/91 09/23/91	Ø8/28/Ø 1Ø/23/Ø		8103.51 443.48	hez
							441
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	8546.99	_
This notice was	prepared and	signed atBALTII	MORE, MD		· · · · · · · · · · · · · · · · · · ·	, on thi	s,
the day	y of	<sup>2</sup> , 19					g E E
Signature for (NOTE: Certifica	ate of officer author	ACS		52	NAGER -Ø1-6999	Tay lien	_ •



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the same efter demand, the emount (including eny interest, additional emount, eddition to tax, or assesseble penelty, together with any costs that may accrue in addition thereto) shall be e lien in fevor of the United States upon all property and righte to property, whether reel or personel, belonging to

### Sec. 6322, Period Of Lien.

Unless another dete is specifically fixed by lew, the lien Imposed by section 6321 shall arise at the lime the essess-ment is made and shall continue until the liability for the mount so assessed to a judgment against the taxpayer. arising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judament Lien Creditors.—The lien Imposed by section 6321 shell not be valid as egainst any purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### Place For Filing Notice: Form.—

(1) Piece For Filing . The notice referred to in eubsection (e) ehall be filed-

(A) Under Stete Lawe

(I) Reel Property in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Siele, in which the property subject to the lien is situteled; and

(ii) Personal Property in the case of personal property; whether tangible or intangible, in one office within the State (or the county, or other governmental) within the State (or the county, or other governmentel eubdivision), as designated by the lewe of such State, in which the property subject to the lien is ellusted; except their State lew merely conforming to reenacting Federal lew establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subparegreph (A), or
(C) With Recorder Of Deeds Of The District Of Cotumble - in the office of the Recorder of Deede of the District of Columbie, if the property subject to the lien is eltueted in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shell be deemed to be sliueted-(A) Real Property . In the case of real property, et ite physical location; or

(B) Personal Property in the case of personal property, whether lengible or intengible, at the residence of the taxpeyer of the time the notice of lien is filed.

or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Steles shall be deemed to be in the Dietrict of Columbia,

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithatending any other provision of law. regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1965

(g) Refilling Of Notice.—For purposes of this

(1) General Rule .— Unless notice of lien is refiled in the manner presonabled in paragraph (2) during the required refiling period, such notice of lien; shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing,—A notice of then refilled during the required refilling period shall be effective only—

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, end

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning e change in the laxpeyer's residence, if a notice of such lien ie eleo filed in eccordance with eubsection (f) in the State in which such residence is

time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of a corporation. Case of any notice of lien, the term required refiling period. means.

(A) the one-year period ending 30 days after the expiralion of 10 years after the dete of the assessment of the tex, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary enall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### MENTER (6) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has bean filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property eubject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

. , ,	INOLIC	e di Federal Ta	AY FIGH OH	uci iliteli	iiai nevellue Laws	
District		Serial Numb	oer	F	or Optional Use by Recording Office	
BA	ALTIMORE		529312	58Ø		HHE
notice is give assessed agai liability has be favor of the Ui this taxpayer interest, and o	en that taxes nst the following the following the made, but nited States on for the amouscosts that may	1, 6322, and 6323 of th (Including interest ar ng-named taxpayer. De It remains unpaid. The all property and rights ant of these taxes, a accrue.	nd penaities) i emand for paym erefore, there i s to property be	nave been lent of this is a lien in longing to	CLERK, CIRCUIT COURT 93 JUN 21 AM 9: 50	•
Name of Taxpay	<sup>/er</sup> HELENE	W. HUGHES	· 		E'S COU	
	234 BENNET QUEENSTOWN				COURT 9: 50	1111
below, unless shall, on the c	notice of lien is lay following suc	RMATION: With respect refiled by the date give the date, operate as a certing INAL DATE IN I	n in column (e), ificate of release	this notice		•
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	
6672 6672	06/30/88 09/30/88	i e	Ø7/Ø2/9Ø Ø6/18/9Ø	Ø8/Ø1/ØØ Ø7/18/ØØ	41796.64 6865.94	ķh,
					A SECURE AND GLAD OF	•
	·	2. 2.75 f the 2.75 f to the 2.75 f to the 2.75 f to the				•
	·		S			Şer T
Place of Filing		L CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	T Total	48662.58	•
Original	Recording	Data:	<del>521</del>	<del></del>		
This notice wa	ıs prepared and	signed atBALT	IMORE, MD.		, on this	5, •
the 14th d	ay of une	, 19 <u>93</u>				清点 <sup>:</sup> ●
Signature	L. Hoan	ud	Title	Chief, S		_
(NOTE: Certif	icate of officer autho	rized by law to take acknowled	gments is not essenti	al to the validity of I	Notice of Federal Tax lien	

1965 (1521)

United States

VS.

# Release of Tax Lien

Filed this			day o		
· ·		_, 19	M.,		
	entry made in_		<u> </u>		
a .	Book No	-	, page		
	•				
			Clerk (or Registrar).		
4					

Form 668(Z) (Rev. 4-84)

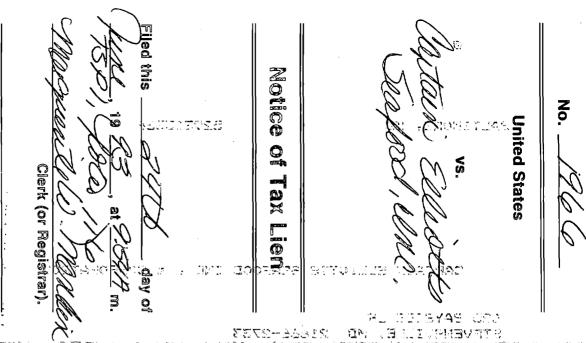
Dopartment of the Treasury - Internal Revenue Service

(Rest. April 1984)

U.S. GPO 1987-181-471/65749

### Certificate of Release of Federal Tax Lien

(MSN. April 1984)					I AX LIGII
District DE/MD		Serial Number	529312680	}	For Optional Use by Recording Office
<ul><li>(a) of the interi- for all statutor, these taxes and the notice of in-</li></ul>	tal Revenue Cod y additions. Them ladditions has be lernal revenue ta thorized to note lons.	named taxpayer, the request have been satisfied for sfore, the lien provided the proper x lien was filed on Jun the books to show the released. The proper x lien was filed on Jun the books to show the released.	uirements of sect the taxes listed be by Code section officer in the office	elow and 6321 for ce where,	CLERK, CIRCUIT COURT 96 MAY -7 AM II: 32 QUEEN ANNE'S COUNTY
esidance	23	4 Bennett PT. Road eenstown, Maryland			IVED CUIT COURT AM II: 32 E'S COUNTY
Kind of Tox (0)	Tan Poded Endod (8)	IdonWying Number (c)	Date of Assessment (d)	Last Day Refiling	for Unpaid Balance of Assessment
<u>,</u> 6672	06/30/88	530-10-5989	07/20/90	08/01/0	0 41796.64
6672	09/30/88	530-10-5989	06/18/90	07/18/00	0 6865.94
					RECORDING FEE 3.1 TOTAL 3.1 RESS UMBI KOPT & Codin AN ROB DIA 8 FOR
ace of Filing	Queen Anne's	Circuit Court County Maryland 21617		Total	\$ 48662.58
•	s propared and s	signed at Salis	bury, Marylan	ıd	, on this
gnature Skyn I	Steph	en Doherty	Title Group Mana	ger	



### Expensive From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the seme etter demend, the amount (including eny interest, eddlionel emount, eddition to tax, or essesseble penelty, together with eny costs that may accrue in addition thereto) shell be eillen in fevor of the United States upon ell property end rights to property, whether reel or personel, belonging to

#### Sec. 6322, Period Of Lien.

Unless enoting date is specifically fixed by lew, the illen to imposed by section 6321 shall arise at the time the assessment la mede and spell continue until the liability for the regarding the form or content of a notice of lien. Amount so assessed (or a judgment egainst the taxpayer ensing out of such liability) is settisfied or becomes unenforce eble by reeson of lepse of time.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos

ed by section 6321 shell not be velid as against any purchas er, holder of a security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

### (1) Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shell be filed-

(A) Under State Laws
(I) Reel Property In the case of real property, In one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situteted; end

(II) Personal Property In the case of personal property, whether tengible or intengible, in one office within the Stelle (or the county, or other governmental subdivision), as designeled by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenacting Federal lew establishing e netlonal filing system does not constitute a second office for filing

as designeted by the lews of such Stete; or the with Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by lew designeled one office which meets the

requirements of subparegreph (A), or (C) With Recorder Of Deeds Of The District Of Columbla. In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, et its physical location; or (B) Personal Property-In the case of personal property, whether

tangible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpever whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice referred to In aubaecilon (e)-aball be prescribed by the Secretary. Such nolice that be valid not that and any other provision of lew

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1966

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in eccordance with subsection (f) after the expiretion of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shell be effective only-

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, end the fect of refiling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence i

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" meens-

(A) the one-year period ending 30 days efter the expiretion of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of the preceding required refiling period for such notice of Iten.

### Sec. .6325... Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. — Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of retease of any lien imposed with respect to eny internel revenue tax not leter than 30 days efter the de

(1) Liability Setisfied or Unenforceable - The Secretery finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by tew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form or the bond and sureties thereon, as mey be specified by such reguletions.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), th. amount of the outstanding obligation secured by such  $\hbar$ mey be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such Iten or Intends to obtain a right in such property.

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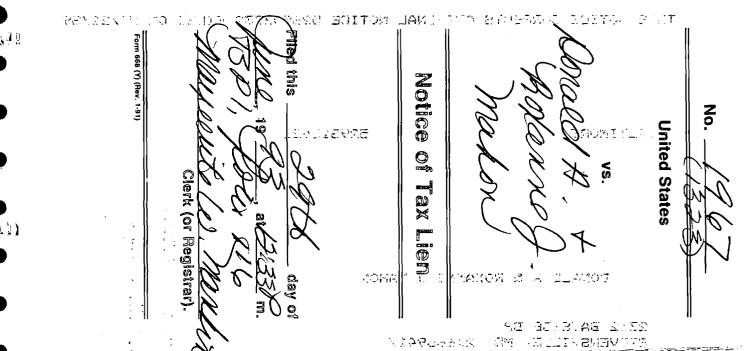
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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

	1406101	9 01 1 0	MOINI IN		401 11114		CTOTIGE BUILD	
District			Serial Numb	er	•	For Option	nal Use by Recording Offic	<u>e</u> (
B	ALTIMORE, (	מא		529313	336			<b>)</b> [ ]
notice is give assessed agai llability has be favor of the Ui this taxpayer interest, and o	y sections 6321 en that taxes nst the followir een made, but nited States on for the amou	(including ng-named it remains all prope int of the accrue.	interest ar taxpayer. De s unpaid. The rty and rights ese taxes, a	nd penalties) hemand for paymere in the paymere in the property be	nave been ent of this s a llen in longing to penalties,	ATION	RECEIVED CLERK, CIRCUIT COURT 93 JUN 24 AM 9: 54 QUEEN ANNE'S COUNTY	
Name of Taxpay	yer <b>Chi</b> inii	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ATTO OLAT	005 146 7	20111 011		ED IT CO IT CO	
1 1001001100	625 BAYSID STEVENSVIL		21666-2	733			COURT 9: 54 COUNTY	1 h
below, unless	RELEASE INFO notice of lien is day following suc	refiled by	the date give	n in column (e),	this notice			•
Kind of Tax	Tax Perlod Ended (b)	Identify	ing Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	
941 2290	12/31/92 Ø9/Ø1/92		725 <b>0</b> 94 725 <b>0</b> 94	Ø2/22/93 12/28/92	Ø3/24/ Ø1/27/		8363.00 231.47	p d s
						i		<i>;</i> ' •
		. ,	•					Ĭ.ī
Place of Filing	CLERK QUEEN		E CIRCUIT S COUNTY , MD 21	COURT	To	otal \$	8594.47	
This notice wa	as prepared and	I signed at	BALTI	MORE, MD		·	, on t	his,
the <u>22nd</u> c	day ofJun	<u>루</u> , 19	93			- 		 ă 1
Signature	L. Hoara	w	AC	_		1ANAGER 52-Ø1-6	999 .	(
•	ificate of officer author-466, 1971 - 2 C.B. 4	-	to take acknowled	gments is not essent	ial to the validity	of Notice of	Federal Tax lien Form <b>668 (Y)</b> (Rev.	1-91)



### Sec. 6321. Lien For Taxes

It any person liable to pay any tax neglects or refuses to pay the same arter damand, the amount (including any interest, additional amount, addition to tax, or assassable penalty, together with any costs that may accrue in addition tharato) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Kaeratr-From Internal Revenue Code

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the llen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which maats the raquirements of subsection (f) has been filed by the Secretary.

### (i) Place For Filing Notice; Form.—

(1) Place For Filing . The notice referred to in subsection (a) shall be filad

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated and

the lien is situieted, and

(II)=Personal Property-In the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing syalem does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whanever the State has not by law designated one office which maets the requirements of subparagraph (A), or

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Coumble if the property subject to the lien is situated in the
District of Columbia.

(2) Situs Of Property Subject To Lien. For purposas of paragraphs (1) and (4), proparty shall be deemed to be situated.

(A) Real Property. In the case of real property, at its physical location; or

(3) Form . The form and content of the notice reterred to in subsection (a)-shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law recarding the form or content of a notice of lies.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahicles



Lien # 1967

(g) Refiling Of Notice.—For purposes of this section-

(1) **General, Rule.**—Unless notice of then is refiled in the manner prescribed in paragraph (2) during the required rafiling period, such notice of then shall be treated as filled on the date on which it is filled (intercordance with subsection (f) after the expiration of such refilling pariod.

(2) Place For Filling.—A notice of lien reflied during the raquired raffling period shall be affactive only

(A) If-

(i) auch notice of lian (a refiled in the office in which the prior notice of lian was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (i) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secratary raceived writtan information (in the mannar prescribed in regulations issued by the Secratary) concerning a change in the taxpayer's residence, if notice of such lien is also filled in accordance with aubsection (f) in the State in which auch residence is located.

7 2 (3) Required Refiling Period.—In tha casa of any notice of lien, tha tarm "required refiling period" means-

 (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of tha tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required rafilin period for such notice of lieum.  $0 \leq \frac{1}{2} \leq \frac{1}{2}$ 

# routce shall be valid notwithstanding any other provision of law regarding the form or content of adjoutce online of the state of the s

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not leter than 30 days after the dajon which.

(1) Liability Satisfied or Unenforceable. The Secretary finds that the liability for the amount assessed, togather with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, togather with all interest in raspect thereof, within tha lime prescribed by law (including any extension of such tima), and that is in accordance with such raquiremants relating to terma, conditions, and form o the bond and surelias lhareon, as may be apecified by such

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

# m Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian, if notice of lien has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such limay be disclosed to any person who furnishes satisfactor written avidance that he has a right in the property aubject to such lien or intends to obtain a right in such property.

5 - 2

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Interi	nal Rev	enue Laws
District		Serial Num	ber		or Optional U	se by Recording Office
BA	ALTIMORE	_	529313	626 .		
notice Is give assessed agal llability has be favor of the Ui this taxpayer Interest, and of Name of Taxpay	en that taxes nst the following the following the made, but nited States on for the amousts that may	A & ROXANNE J	nd penaltles) I emand for paym nerefore, there I s to property be and additional	nave been nent of this is a lien in elonging to	QUEEN ANNE'S COUNT	RECEIVED CLERK, CIRCUIT COURT 93 JUN 29 PH 12: 33
below, unless shall, on the c	notice of lien is lay following suc	RMATION: With respec refiled by the date give h date, operate as a cer IGINAL DATE IN	en in column (e), tificate of release	this notice	Ϋ́	<b>ઝ</b> સ
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		pald Balance Assessment (f)
1 <b>04</b> 0 1 <b>0</b> 40	12/31/86 12/31/87	132-42-6754 132-42-6754	Ø8/17/87 Ø6/Ø6/88	09/16/97 07/06/98		3729.88 1690.11
·						
Place of Filing Original	t		OUNTY 0 21617	Total	\$	5419.99
This notice wa	s prepared and	9:57 76 signed atBALT	IMORE, MD.			, on this,
	ay of une	, 19 <u>93</u>	<del>-</del>		·	· <del>- · · · · · · · · · · · · · · · · · ·</del>
Signature	L. Hoara	L.	Title	Chief, SF	°f	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DELAWARE-MARYLAND

529313626

June  $2^{\circ}$ 

1990

DONALD A & ROXANNE . MAHON

COURT RECORDING THE SHAPE OF TH

CLERK OF THE CIRCUIT COURT OUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

Baltimore MD

1998

**(** ) (라란)

Chief, SPf

8419,99

공용, 무도필요

1690.11

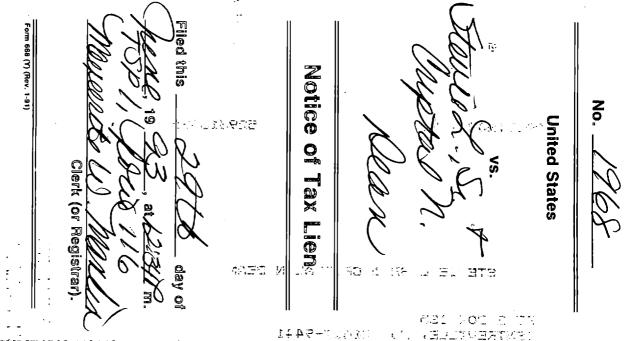
Form 668(Z) 2282

Department of the Treasury - Internal Revenue Service

(Rev.8-97)

### **Certificate of Release of Federal Tax Lien**

District			Serial Nur	nber	<u>-</u> _	For L	Jse by Recording	Office
DELAWARE	E-MARYLAND			529313626				
of the Internadditions. The additions has internal reve	the following-named hal Revenue Code hal herefore, the lien pras been released. The nue tax lien was filed in a suthorized to rand additions.	as satisfied ovided by ne proper d on	I the taxes Code sec officer in ப்பா	equirements of sec s listed below and stion 6321 for thes the office where to be 29	all statutory se taxes and the notice of	\$ <sub>.</sub> .	98 JUN 12 PM 1: 39	
Name of Tax	payer DONALD	A & ROX	ANNE J	MAHON			PH -	· 100 CC
Residence	2312 BAYSID STEVENSVILL		1666-9	417			1: 39 county	COURT
COURT RE Liber n/a	CORDING INFO Page n/a	UCC :		Serial 1967	No.			
Kind of Tax (a)	Tax Period Ended (b)	Identifying		Date of Assessment (d)	Last Da Refili <i>(e)</i>	ng	Unpaid Ba Assess (1	sment
1040 1040 *****		132-42- 132-42- ******	6754	D8/17/1987 D6/06/1988 *******	09/16/19 07/06/19	798	169	9.88 0.11
4								
							·	
Place of Filing	QUEEN	OF THE ANNE'S VILLE,	COUNTY			Total	\$ 54	19.99
This notice wa	as prepared and s	igned at _	Balt	imore: MD			, or	n this,
	day of June		<u>98</u> .				· .	
Signature	( all	<b>)</b> .		Title Ch i	ef, SPf			



Exactor From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person lieble lo pey eny tax neglects or refuses to pey the seme etter demend, the emount (Including any interest, additional emount, addition to tax, or assessable penelly, together with eny costs that may accrue in eddition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the ilen imposed by section 6321 shall arise at the time the assess-ment is made and shall continue until the liability for the samount so assessed (or a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's Ilenor, or Judgment Ilen creditor until notice thereof which meets the require-

## ments of subsection (f) has been filed by the Secretary. (f) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under Stete Laws

(I) Heal Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of euch State, in which the property subject to the lien is situated; and

(II) Personal Property in the case of personal property, whether tangible or intangible, in one office within the Sistex of the county, or other governmental subdivision), as designated by the laws of such Stele, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the lews of such State; or

(E. Witti Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

Jequirements of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Co-mblir if the property subject to the lien is situated in the District or Columbia.

> MANAGER 52-01-6971

(2) Situe Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be eltuated-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- 2. Motor vehicles



Lien # 1968

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of tien le reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled

(2) Place For Filing.—A notice of ilen refiled during the required refilling period shall be effective only.

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lieh was filled, and

(ii) In the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of euch lien is also filled in accordance with subsection (f) in the State in which euch residence i located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

 (A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days efter the dey on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and curelies thereon, as may be specified by cuch regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 8323(f), the amount of the outstanding obligation secured by euch it may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intende to obtain a right in euch property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	ider Inte	ernal	Revenue Laws
District		Serial Num	ber	-	For Opti	onal Use by Recording Office
BA	ALTIMORE, 1	1D	529313	526	0 1	
notice is give assessed again iability has be lavor of the Ur this taxpayer	n that taxes not the following een made, but nited States on for the amou- costs that may	I, 6322, and 6323 of the (Including Interest and Including In	nd penalties) is emand for paymerefore, there is to property be and additional	nave been lent of this is a lien in lelonging to		RECEIVED CLERK, CIRCUIT COURT 93 JUN 29 PH 12: 34 QUEEN ANNE'S COUNTY
	RT 2 BOX 18 CENTREVILLE		41		*	CELVED PROUIT ( 29 PM II
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).						IVED WIT COURT PHI2: 34 'S COUNTY
Kind of Tax (a)	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpald Balance of Assessment (f)
1Ø4Ø	12/31/89	214-68-5964	09/07/92	10/07/	Ø2	264.14
	,					
	'					
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	264.14
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on this
the <u>23rd</u> da	ay ofJune	≘, 19 <u>93</u>			-	
		or an incident				

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

TO SINGH AND A SECTION OF THE PROPERTY OF THE

TECORD SCOR SOLE SUIEN STREETS AND RECORDED IN

NY OF ME 1996 AT 2199 ...

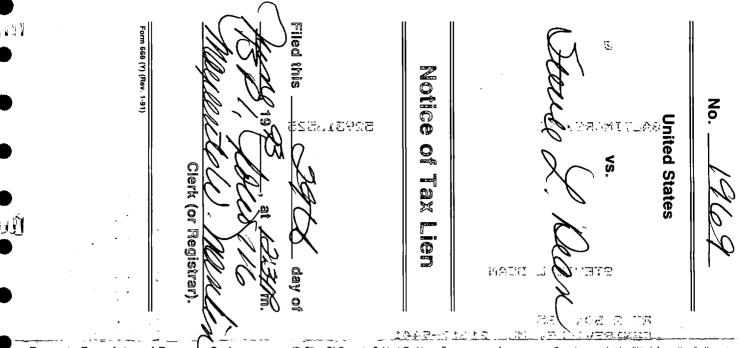
HEREPY CERTIFY THAN SI P

COMMENT BATT FOR MARKET TABLETO POLIMINA OFFICIAL TOLING POLICIO PROPERTO

Form 668(Z) 2282 (Rev.8-97) Department of the Treasury - Internal Revenue Service

## **Certificate of Release of Federal Tax Lien**

District		Serial Nun	nber		For Use	se by Recording Office	
DEL AMARE	E-MARYLAND		529313526			·	
l certify that of the Intern additions. The additions had internal reve 1993	the following-named al Revenue Code ha nerefore, the lien pr is been released. Ti nue tax lien was file	I taxpayer, under the reas satisfied the taxes rovided by Code section proper officer in the donur	equirements of sect illsted below and a tion 6321 for these the office where th ne 29	all statutory taxes and e notice of	OUEEN AMNE'S COUNTY	REGEIV CLERK, CIRCU	
Name of Taxp	STEVIE	L SR & CRYSTA	AL N DEAN		S COUN	HVED COURT PM 2: 19	
Residence	RT 2 BOX 18 CENTREVILLE	35 E, MD 21617-94	141		Υ1	<b>9</b> 31	
COURT RE Liber n/a	ECORDING INFO Page n/a	DRMATION: UCC No. ्. ⊓/a	水 Serial N 1968	. د ۷			
Kind of Tax (a)		Identifying Number (c)	Date of Assessment (d)	Last Day Refilin <i>(e)</i>		Unpaid Balance of Assessment (f)	
1040	12/31/1989 *******	214-68-5964 ******	09/07/1992	10/07/20	<b>h</b>	264.14	
ace of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNT EVILLE: MD 21	Y		Total \$	264.14	
		igned atBal				, on this,	
gnatw	all	take acknowledgments is not e	Title Ch i	ef, SFf			



#### Excernic From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey he seme errer demand, the emount (including eny interest, additional amount, addition to tax, or assessable penalty together with eny costs thet mey eccrue in eddition thereto) shell be a lien in tevor of the United States upon all property and rights to property, whather real or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless enother date—les-specifically fixed by lew, the lien in subsection (e) shall be prescribed by the Secretary. Such imposed by section 6321 shall arise at the time the assessed in a judgment end in subsection (e) shall be prescribed by the Secretary. Such imposed by section 6321 shall arise at the time the assessed in a judgment end in the liability for the great line.

Sec. 6325 Release Of Lien Or emount so assessed (or a judgment egainst the taxpeyer arising out of such indightly a satisfied or becomes unenforce. Thore See Section 6323(b) for protection—

Discharge Of Property eble by reason of lapse of time.

# Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The llen Imposed by section 6321 shell not be velld as egeinst eny purcheser, holder of e security interest, machanic's lienor, or judgmant lien creditor until notice thereof which masts the requirements of subsection (f) has been filled by the Secretary.

### (1) Place For Filing Notice; Form.

(1) Piece For Filling - The notice referred to in sub-(a) shall be filed (A) Under Stete Laws

- (l) Rael Proparty In the case of real property, In one offica within the State (or the county, or other govarnmental subdivision), as designated by tha lews of such Steta, in which the property subject to
- tha lien is situated; and
  (ii) Personal Property in the cese of parsonal property, whether tangible or intangible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such Stale, in which the property subject to the lien is situeted; except that State lew maraly conforming to reenecling Federel lew establishing e nellonal filing system does not constitute a second office for filing as designeted by the lews of such State; or

(B) With Clerk Of District Court-in the office of the clerk or the United States district court for the judiciel district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the

requiraments of subperegreph (A), or (C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia If the property subject to the lian is situeted in the District or Columbia.

> ファージュー2997

- (2) Situs Of Property Subject To Lian For purposes of peregrephs (1) end (4), property shell be deemed to be situeted-(A) Real Property - In the case of real proparty, et its physical location; or
- (B) Personal Property-In the case of personel property, whether tangible or intengible, et the residence of the taxpeyer at the tima tha notice of lian is fliad.

For purposes of peregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the place at which tha principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Stetas shall be daemed to be in the District of Columbia

(3) Form . The form and content of the notice referred to

Sec. 6323. Validity and Priority of lies interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles

Lien # 1969

(g) Refiling Of Notice.—For purposes of this saction-

(1) General Rule.—Unlasa notice of Ilan is rafiled in the mennar prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filled (in eccordance with subsection (f) efter. = the expiration of such refilling period.

(2) Place For Filling.—A notice of lien refilled

during the required refilling period shall be effective only-

(A) If-

- (i) such police of lian is refiled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, and the fect of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e rafiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prascribed in regulations issued by the Secretary) concerning e changa in tha taxpayer's residence, if notica of such lien is also filed in eccordance with subsection (f) in the State in which such residence I located

(3) Required Refiling Period.—In that case of any notice of lien, the tarm "required refilling period"

(A) the one-year pariod anding 30 days after th expiretion of 10 years efter the deta of the assessment of the tax, and

(B) the one-year period anding with the expiration or 10 years efter the close of the preceding required retilin period for such notice of item.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shelt Issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liabitity Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully setisfied or has become tagalty unanforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (includin any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form or the bond and sureties thereon, as mey be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

### : (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding lian,-if notice of lien has been filed pursuent to section 6323(f), th amount of the outstending obligation secured by such II. mey be disclosed to any person who furnishes satisfector written avidence that has e right in the property subject to such lien or intends to obtain e right to such property.

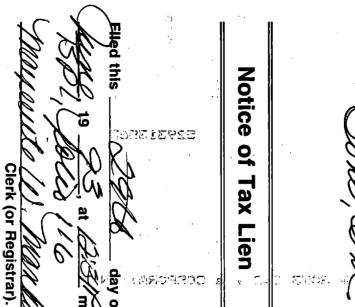


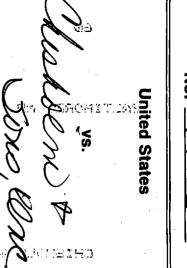
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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws
District		Serial Numb	per		For Optio	nal Use by Recording Office
ВА	LTIMORE, 1	1D	529313	525		
notice is give assessed again liability has be favor of the Un	n that taxes ust the followir en made, but ulted States on for the amou	l, 6322, and 6323 of the (Including interest and ing-named taxpayer. De it remains unpaid. The all property and rights into of these taxes, a accrue.	nd penalties) hemand for paymere learned for paymere learne learn	nave been lent of this is a lien in lien to		CLERK, CIRCUIT COURT 93 JUN 29 PN 12: 34 00EEN ANNE'S COUNTY
lame of Taxpay	er STEVIE	L DEAN				E'S C
	T 2 BOX 18		41			IVED DUIT COURT PN 12: 34 E'S COUNTY
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment
1040 1040 1040 1040	12/31/83 12/31/84 12/31/85 12/31/86	214 <b>-6</b> 8-5964	02/11/91 10/22/90 12/30/91 12/30/91	Ø3/13/6 11/21/6 Ø1/29/6 Ø1/29/6	øø Ø2	8359.71 5166.65 1586.96 535.23
Place of Filing		ANNE'S COUNTY	COURT	To	tal \$	15648.55
This notice was	s prepared and	signed atBALTI	MORE, MD		<b>,</b>	, on thi
the <u>23rd</u> da	ay of <u>June</u>	≘, 19 <u>93</u>			-	
Signature	P. Hoara		Title	М.	ANAGER	<del></del>





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### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax naglacts or refusas to pay the same after demand, the amount (including any interest. Edditional amount, addition to tax, or assessable penalty, together with any costs that may accrua in addition therato) shall be a lian in favor of the United States upon all property and rights to property, whether reat or personal, balonging to

### Sec. 6322. Period Of Lien.

Unless another date le specifically fixed by law, tha tlan Imposed by section 6321 shall at the time the assessamount so assessed (or, a judgment against the taxpayar) 42 arising out of such liability) is satisfied or becomes unanforce able by reason of taxps of time abla by reason-of-lapse of time-

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchas-

ar, holder of e security interest, mechanic's lianor, or judgmant lien creditor until notice thereof which meets the requirements of subsection (f) has bean filled by the Secretary.

### σ Place For Filing Notice; Form.—

(1) Placa For Filing - The notice raferred to in aubsection (a) ahali ba filad-(A) Under Stata Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lien is sliuleled; and

(ii) Parsonal Proparty-in the case of personal property, whather tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property aubject to the lien is situated; except that State law marely conforming to reenecting Federal law establishing a netional filing system does not constitute a second office for filing as designeted by the laws of such State; or

(B) With Clark OI Dialrict Court-in the office of the cterk of the United States district court for the judiciel district in which the property subject to lien is eltusted, whenever the Stele has not by law dasigneled one office which meets the requirements of subparagraph (A), or

(C) With Recordar Of Deeds Of The District Of Columbla - In the office of the Racordar of Deeds of tha District of Columbia, if the property subject to the ilan is situated in the District of Columbia.

> KEVENUE OFFICER 52-61-2425

- (2) Situs Of Property Subject To Lian For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Proparty in the case of personal property, whether langible or intangible, at the residence of the texpayer at the tima the notice of lian is filed

For purposes of paragraph (2) (B), the residence of e corporation or partnarship shall be deamed to be the place at which the principal axecutive office of the business is located, and that residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (a) ahali ba prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or contant of a notice of lian.

Note: See section 6323(b) for protection .... for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahiclas



Lien # 1970

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lian is refiled in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lien shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after the expiration of such refiling period. the expiration of such refiling period.

(2) Place For Filling. A notice of than reflect during the required refilling period shall be effective only-

(A) If-

(i) such notice of ilen is refiled in the office in which the prior notice of lian was flied, and 100 20

(II) in the case of real property, end tha fact of refilling is entered end recorded in an index to the extant raquirad by subsection (f) (4), and

(B) In any case in which, 60 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner praecribed in regulations issued by the Secretary) concerning a changa in the texpayer's residence, if e notice of such lian is also filed in accordance with subsection (f) in the State in which such residence to

(3) Required Refiling Period.—In the case of any notice of ilen, tha tarm "required refiling period" теала-

(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the

(B) the one-year period anding with the expiration of 10 years after the closa of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release-Of-Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary ehall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Saliefied or Unanforceable - The Secretary finds that the flability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legality unanforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the tima prescribed by law (including any extansion of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (N) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disciosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

	05							,
(Rev. January 1991)	Notice	e of Fe	ederal Ta	x Lien Un	der Inte	ernal	<b>Revenue Law</b>	S
District	المرا	2.4	Serial Numb	er		For Opt	tional Use by Recording O	fice
BA	ALTIMORE 1	1 <b>D</b> . y		5293138	363			
notice is give assessed agai liability has be favor of the Un this taxpayer	en that taxes nst the following een made, but nited States on	(including ng-named it remains all proper int of the	Interest ar taxpayer. Des unpald. The ty and rights	e Internal Revend penalties) is mand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to		RECE CLERK, CIR 93 JUN 29 QUEEN ANN	₩,
		IR % T		a CORPORAT		A.	RECEIVED CLERK, CIRCUIT COURT 93 JUN 29 PH 12: 34 OUEEN ANNE'S COUNTY	
below, unless	notice of lien is lay following suc	refiled by	the date give	to each assessr n in column (e), ficate of release	this notice	t.		× Ľ
Kind of Tax (a)	Tax Perlod Ended (b)	identifyi	ng Number (c)	Date of Assessment (d)	Last Day 1 Refiling (θ)		Unpaid Balance of Assessment (f)	
941 941 941 941	Ø3/31/92 Ø6/30/92 Ø9/30/92 12/31/92	52-1 52-1	497248 497248 497248 497248	Ø6/14/93 Ø6/14/93 Ø6/14/93 Ø6/14/93	Ø7/14/9 Ø7/14/9 Ø7/14/9 Ø7/14/	Ø3   Ø3	25816.46 25775.60 25748.30 23842.60	
								<b>¥</b> 2
Place of Filing		_						
	QUEEN		CIRCUIT COUNTY MD 216		То	tal \$	101182.96	Ħ!
	s prepared and			40RE, MD			, on	this,
Signature	L. Hours	d		Title		EVENUI 2-Ø1-:	E OFFICER 2425	

(NOTE: Cértificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71:466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

1970

Unițed States

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D		02	60	of	Tav	Lien
П	<b>U</b> I	ta	5E	Oi	148	LICH

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

(NOTE: C.B. 409)

فالمتعاضية والمتاحدة

## Certificate of Release of Federal Tax Lien

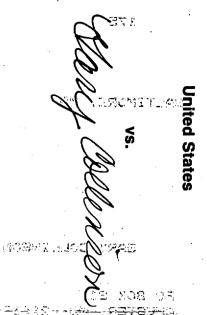
For Optional Use by Recording Office

Serial Number

I certify that as (a) of the internation all statutory these taxes and the notice of internation		named tan have bee fore, the en releas illen was ne books	n satisfied for the lien provided be led. The proper of the filled on the release to show the release to show the release led.	ne taxes listed be by Code section ( officer in the offic June 29	on 6325 low and 5321 for e where , or these		RECEIVED CLERK, CIRCUIT COURT 93 NOV 26 AM II: 10 QUEEN ANNE'S COUNTY
	101 EMORY ( STEVENSVILI ORDING INFO Page n/a	DRMATI	21666-3				VED UIT COURT AM II: 10
Kind of Tax	Tax Period Ended	Identif	ying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
941 941 941 941 *****	Ø3/31/92 Ø6/3Ø/92 Ø9/3Ø/92 12/31/92	52- 52- 52-	1497248 1497248 1497248 1497248	Ø6/14/93 Ø6/14/93 Ø6/14/93 Ø6/14/93	Ø7/14 Ø7/14 Ø7/14 Ø7/14	/Ø3 /Ø3 /Ø3	25816.46 25775.60
Place of Filing		ANNE'	E CIRCUIT S COUNTY , MD 21		Tota	il	\$ 101182.96
This certificate w	ras prepared and	signed a	BALTI	MORE, MD			, on this,
the <u>18th</u> day	of November;	19 <u>93</u>	·	Tial			
Signature	l. Hoaray			Title	Chief,	SP:	f

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2

otice of Tax Lie



**Excerpts From Internal Revenue Code** 

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same effer demend, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs their may secrue in addition thereto) shall be ellen in favor of the United Stetes upon ell property and rights to property, whether real or personal, belonging to euch person.

### Sec. 6322. Period Of Lien.

Untess another dete is specifically fixed by lew, the lien imposed by section.6321 shall arise at the lime the assessing in the liability for the mount so assessed (or e judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lepsa of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Intsrests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainal any purchased by section 6321 shall not be valid as egainal any purchased.

ed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lianor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### n Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-

(A) Under State Laws
(I) Real Property - in the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such Stele, in which the property subject to the lish is alluleied; end

(ii) Personal Property in the case of personal property, whether tangible or intengible, in one office within the Stele (or the county, or other governmental subdivision), "as" designated by the lews of such Stete, in which the property subject to the lien is situeted; except that Stele lew merely conforming to reenecting Federal law establishing a nettonal filling system does not constitute a second office for filling as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Daeds Of Tha District Of Coombia - In the office of the Recorder of Deeds of the District of Cotumbia, if the property subject to the lian is situeted in the District of Columbia. paregraphs (1) and (4), property shell be deemed to be situeted. (A) Real Property - In the case of reel property, et its physical locetion; or (B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpayer et the

(2) Silus Of Property Subject To Lien - For purposes of

time the notice of lien is filed.
For purposes of paregraph (2) (B), the residence of a corporation or pertnership enail be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such anotice shall be valid; notwithstanding eny other provision of law regarding the form or content of a notice of lien.

Nots: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securilles
- Motor vehicles



Lien # 1971

(g) Refiling Of Notice.—For purposes of this section-

(1) **GSRSral Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be irrested as filled on the dete on which it is filled (in accordance with subsection (i), after the expiration of such refilling period.

(2) Place For Filing: A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filled, and

(ii) In the case of real property, and the fact of refilling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulatione issued by the Secretary) concerning e change in the laxpayer'e residence, if e noutes of such lien is elso filled in eccordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refilling period" means.

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Releass Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary ehalt lasue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding filen, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch filen may be disclosed to any person who furnishae satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in euch property.

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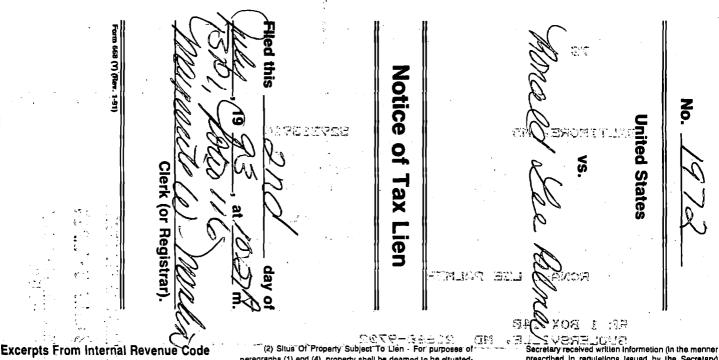
REVENUE CAPATURE SO-01-12020

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Department of the Treasury - Internal Revenue Service

Form 000 (1)	1/3 / 3				1	_	1
(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	rnal F	Revenue Laws	
District		Serial Num	ber		For Optio	nai Use by Recording Offic	
BA	LTIMORE	1 <b>D</b> :-	5293138	3Ø1	V <sup>er</sup> .		ΗÞ
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	l, 6322, and 6323 of the control of these taxes, accrue.	nd penaltles) hemand for paym nerefore, there less to property be	ent of this s a lien in longing to		RECEIVED COURT COURT 93 JUN 29 PH 12: 34	(
lame of Taxpay		DLLINSON				IVED COURT PH 12: 34 E'S COUNT)	(
	O BOX 81	) 21619-ØØ81			<b>'•</b> :	ΥΥ <b>,</b>	Ħ j
below, unless	notice of lien is lay following suc	RMATION: With respective refiled by the date given his date, operate as a certification.	en in column (e),	this notice as defined			
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (θ)	r	Unpaid Balance of Assessment (f)	
1040	12/31/92	216-44-9104	Ø5/24/93	Ø6/23/Ø	3	1181.33	
							k h
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	1181.33	
This notice wa	as prepared and	signed atBALTI	MORE, MD	·		, on t	his,
مر, <del></del>	ay ofJune	₹, 19 <u>93</u>	•				, , 
Signature	M. NOCERI	ist	Title		-01-3		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or reluses to pey the same efter demand, the emount (including eny interest, additional emount, eddition to tax, or assesseble penally, together with any costs that mey eccrue in eddition thereto) shall be elien in fevor of the United Stetes upon all property and rights to property, whether real or personel, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 anilogically arise at the lime the assessing it is figure to make and shell continue until the liability for the emount so assessed (or e judgment egeinst the taxpeyer arising out of such liability) is selisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shell not be velid as geinst eny purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (n) Place For Filling Notice; Form.—

(1) Piece For Filling - The notice referred to in eub-

(i) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to

the lien is situieted; end
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Siete (or the county, or other governmentel subdivision), es designeted by the lews of such Siete, in which the property subject to the lien is situeted; except thei Siete lew merely conforming to reenecting Federal law esteblishing e national filing system does not constitute e second office for filing

es designeted by the lews of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situeted, whenever the
State has not by lew designated one office which meets the

requirements of subparegreph (A), or 

(C) With Recorder Of Deeds Of The District Of Columbis - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is situated in the District of Columbie.

CHF.CONTACT ACS S2-61-6471 (2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shell be deamed to be eltusted-(A) Real Property - in the case of real property, et its physical location; or

(B) Personal Property in the case of personal property, whether lengible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence to without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velld noticelly ending on other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- 1. Securities
- Motor vehicles



(g) Refilling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with pubection () after the expiration of such refiling period.

(2) Place For Filing: A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien, was filed, and

(ii) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 yeers efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of item.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall leave a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

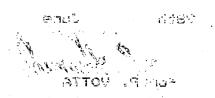
(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Band Accepted-There is furnished to the Secretary and accepted by him e band that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the band and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

and Return, information For Tax Administration Purposes.—

(2) Disciosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intende to obtain e right in euch property.



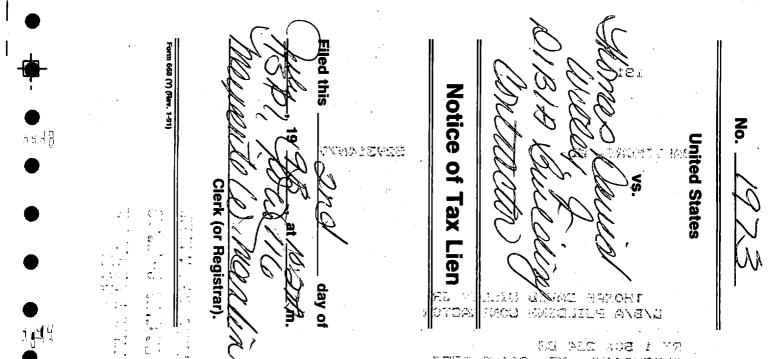
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Department of the Treasury - Internal Revenue Service

(Hev. January 1991)	NOTICE	e ot Federal 18	ix Lien Un	aer interr	nai Revenue Laws	
District		Serial Numb	per	Fo	or Optional Use by Recording Office	_
BA	ALTIMORE, M	פו	5293139	71Ø		制制
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes inst the followin een made, but nited States on	, 6322, and 6323 of the (including interest and genamed taxpayer. De it remains unpaid. The all property and rights nt of these taxes, and recoverse.	nd penaltles) hemand for paymere leading to the second to	nave been ent of this s a lien in longing to	CLERK, 93 JUL QUEEN ,	
		LEE PALMER			RECEIVED CLERK, CIRCUIT 93 JUL -2 AM I JUEEN ANNE'S C	•
	RR 1 BOX 14 BUDLERSVILL		702		RECEIVED CLERK, CIRCUIT COURT 93 JUL -2 AM IO: 27 QUEEN ANNE'S COUNTY	ħ
below, unless	s notice of lien is day following sucl	RMATION: With respect refiled by the date given date, operate as a cert	n in column (e),	this notice		•
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refliing (e)	Unpaid Balance of Assessment (1)	- (
941	12/31/88	52-1567856	11/11/91	12/11/Øi	8879.18	ľ'n.
,						Hor
						_ (
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 8879.18	-
This notice wa	as prepared and	signed atBALTII	MORE, MD	<del></del>	, on thi	is,
the <u>28th</u> d	lay ofJune	2, 19 <u>93</u>		_		ELP
Signature	L. Hoard	AC.	Title		.CONTACT ACS	_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



**Excerpts From Internal Revenue Code** 

### Sec. 6321. Lien For Taxes

If eny parson liable to psy any tax neglects or relusas to pay the same effer demand, the emount (including env interest, additional emount, addition to tax, or essessable penalty, logether with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dele is specifically fixed by lew, the Ilen Imposed by section 6321; shall arise et tha lime the assessment is mede and shell continue until the liebility for the emount so essessed (or, a judgment against the laxpayer), arising out of such liability is eatisfied or becomes unenforceable by reason of lapse of lime.

Sec. 6323. Walidity and Priority ♥Against Certain Persons \

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egeinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

### η Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-(A) Under State Laws

(i) Rael Property - In the case of reel property, in one office within the Stele (or the county, or other governmental subdivision), es designeted by the lews of euch Steta, in which the property subject to the lien is sliutsted; end

(ii) Parsonal Proparty in the case of parsonal property, whether lengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), es designated by the lewe of such State, in which the proparty subject to the lien is eliusted; except that State law merely conforming to reenecting Federal law establishing a national filing system does not conetituite a second office for filing as designated by the lower of such State.

as designeted by the laws of such State; or
(B) With Clerk Of District Court in the office of the
clerk of the United States district court for the judiclei district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requiramants of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Racordar of Deeds of the District of Columbia, if the property subject to tha lien is eliuelad in the District of Columbia.

> KEVENUE OFFICER

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) and (4), property shell be desmed to be situated-(A) Real Property - In the case of real property, et its physical locetion, or

(B) Parsonal Property-In the case of parsonal property, whether tengible or inlangible, et the residence of the taxpeyer et the time the notice of lian is filed

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal axecutive office of the business is located, and the residence of e taxpever whose residence is without the United Sietes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwith standing any other provision of law regarding the form of conjent of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in peregreph (2) during the required refilling period, such notice of iten shall be treeted as filled on the deta on which it is filed (in accordance with subsection (n effect and Return information For Tax Adthe expiration of such rafiling pariod.

(2) Place For Filing. A notice of then refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of iten is refiled in the office in which the prior notice of ilen was filed, and ....

(II) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the laxpeyer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in the Stele in which such residence is located.

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the exptration of 10 years after the close of the preceding required refiling period for such notice of ilen.

Sec. 6325 Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secratary may prescribe, the Secretary shall be used to conflicate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requiremente releting to terme, conditione, and form of the bond and eureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (b) Disclosure of Certain Returns ministration Purposes.-

(2) Disclosure of amount of outstanding lien, if a notice of flen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch ilen or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws	
District	1101101	Serial Numb				nai Use by Recording Office	<u> </u>
	LTIMORE, M		5293140	170			្ឋិក្
As provided by notice is give assessed againg it is be favor of the Ur this taxpayer	y sections 6321 en that taxes nst the following een made, but nited States on	i, 6322, and 6323 of the (including interest and ing-named taxpayer. Do it remains unpaid. The all property and right int of these taxes, and including taxes.	ne Internal Reve nd penalties) h emand for paym nerefore, there i s to property be	nue Code, lave been ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 93 JUL -2 AM IO: 27 QUEEN ANNE'S COUNTY	
Name of Taxpay	D/B/A BUI	DAVID WILLEY J				CEIVED PROUIT COURT -2 AM IO: 27 NNE'S COUNTY	E).i
	T 1 BOX 22 UEENSTOWN,		7			JRT 27	•
below, unless	notice of lien is lay following suc ).	RMATION: With respect refiled by the date give h date, operate as a cert	en in column (e), tificate of release	this notice as defined	<b></b>		<b>(</b> 
Kind of Tax (a)	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling	or	Unpaid Balance of Assessment (f)	_ `
941 94Ø 94Ø 94Ø 94Ø	12/31/89 12/31/87 12/31/87 12/31/88 12/31/90	52-1438333 52-1438333 52-1438333 52-1438333 52-1438333	Ø9/14/92 Ø9/3Ø/91 12/21/92 12/21/92 Ø2/22/93	10/14/0 10/30/0 01/20/0 01/20/0 03/24/0	91 93 93	11393.62 378.00 2915.26 2236.72 1116.79	H.L.
							At .
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	18040.39	_ 
This notice wa	as prepared and	signed atBALTI	MORE, MD			, on t	his,
the <u>29th</u> d	lay ofJune	≘ , 19 <u>93</u> 	:				- 散
Signature for	Hoara	W.	Title		EVENUE 2-Ø1-3	OFFICER 3530	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

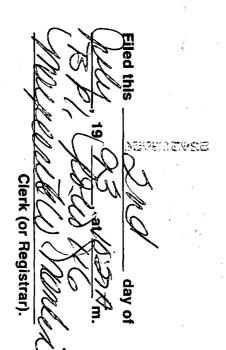
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Department of the Treasury - Internal Revenue Service

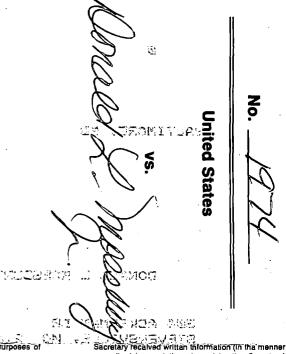
### Certificate of Release of Federal Tax Lien

(Nev. 10-2000)						
Area:			rial Number		For Us	e by Recording Office
WAGE & INVE Lien Unit Phor	STMENT AREA #2 ne:(410) 962-18	71	52931407	9		
of the Internal additions. The additions has internal revenu 1993 these taxes as	Revenue Code has erefore, the lien pro been released. The lie tax lien was filed , is authorized to no additions.	expayer, under the requisatisfied the taxes list vided by Code sections proper officer in the on	sted below and all st n 6321 for these tax office where the no 02	atutory es and otice of		RECEIVE CLERK, CIRCUIT 2004 AUG - 2 PH
D/B/A BUI: ————	VID WILLEY J LDING CONTRA	CTOR	·			ED T COURT H 2: 58
	1 BOX 224 DEENSTOWN, MD					
Liber Pa	COURT ge UCC No. /a n/a	RECORDING IND Serial No. 1973	<del></del>			
Kind of Tax (a)	Tax Period Ending (b)	Identifying Numbe	Date of Assessment (d)	j R€	Day for efiling (e)	Unpaid Balance of Assessment (f)
940 940 940 940 941 ******	12/31/1987 12/31/1987 12/31/1988 12/31/1990 12/31/1989	52-1438333 52-1438333 52-1438333 52-1438333 52-1438333 ***********	09/30/1991 12/21/1992 12/21/1992 02/22/1993 09/14/1992	10/3 01/2 01/2 03/2	0/2001 0/2003 0/2003 4/2003 4/2002 ******	378.00 2915.26 2236.72 1116.79 11393.62 *******
Place of Filing	CLERK QUEEN	OF THE CIRCUIANNE'S COUNTREVILLE, MD 2	<b>L</b> A		Total	\$ 18040.39
	as prepared and si h_day of _July	gned at	Baltimore, MI			, on this,
Signature	K	. L. Blu		plian ager	ce Techr	nical Support

CAT. NO 600261



Otic en



**Excerpts From Internal Revenue Code** 

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Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pay he eama efter damand, tha amount (including any interest, additional emount, eddition to tax, or essessable penalty together with any costs their may occrua in eddition thareto) shall be a lian in fevor of the United States upon all property and righte to property, whether real or personel, belonging to

Sec. 6322. Period Of Lien.

Unlass enother dele is specifically fixed by law, the tian Imposed by section 6321[shall erise at the lime the assess. Choice shall be valid notwith standing any other provision of ment is made and shell continue until the liability for the amount so assessed (other judgment against the taxpayer).

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Imposed by section 6321 shall not be velid as against eny purchaser, holder of a security interest, mechanic's lianor, or judg-ment lien creditor until notice thareof which meets the requirements of subsection (f) has been fliad by the Secretary.

### (1) Place For Filing Notice; Form.-

(1) Pisce For Filling - The notice referred to in subsection (e) shell be filad-(A) Under Stele Laws

(I) Rael Property - In the case of rael property, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is eliuteled; end

(II) Parsonel Property-in the casa of personal property, whather lengible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federel lew establishing e national filing system does not constitute a second office for filing as designated by the lews of such Stele; or

(B) With Clerk Of Dietrict Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the

Siele has not by taw dasignated ona office which meets the requirements of eubparagreph (A), or (C) With Recorder Of Deeds Of The Disinct Of Columbie - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lian - For purposes of paragrephs (1) end (4), property shall be deemed to be ellusted (A) Rael Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, et tha residence of the taxpeyer at the time tha notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a laxpayar whose residence is without the United Stetes shell be daamed to ba in the District of Columbia

(3) Form - Tha form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such Trolica enall be valld notwithstanding any other provision of law

arising out of such liability) is setisfied or bacomas unaniorce—Note: See section-6323(b) for protection able by reason of lapse of lime. for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities



Lien # 1974

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice; of ilen shall be treated as: filed on the dale on which it is filed (in accordance with subsection (f) after the expiration of such refilling period. the expiration of such refiling period.

(2) Place For Filing A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of ilen is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subpersorable (A), the

prescribed in regulations issued by the Secretary) concerning e change in tha taxpsyer's residence, if a notice of such lien to also filed in accordance with subsection (f) in the State in which such regidence is localed.

(3) Required Refiling Period.—in the case of any notice of lien, the lerm "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 yeers efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling

period for such notice of lian.
Sec. 6325, Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall lesue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(2) M Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right to such property.

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1.77-4-35 HUNCE.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der inter	nai Revenue Laws	}
District		Serial Numb	er	F	or Optional Use by Recording Off	ice
ВА	LTIMORE, M	מו	5293139	756		II s
As provided by notice is give assessed againg inability has be favor of the Ur this taxpayer	y sections 6321 en that taxes nst the followir een made, but nited States on	i, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a	e internal Reve nd penalties) i mand for paym erefore, there i to property be	nue Code, lave been ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 93 JUL -2 AM 10: 27 QUEEN ANNE'S COUNTY	• • • • •
Name of Taxpay	/er DONALD	L MOSSBURG JR			NED COURT AM ID: 27	•
_	804 ACKERMA STEVENSVILL	E, MD 21666			•	•
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given the date, operate as a certi	n in column (e),	this notice		<b>1</b>
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)	Unpaid Balance of Assessment (f)	• -
1040	12/31/84	212-68-5689	Ø3/Ø9/92	Ø4/Ø8/Ø2		•
1040 1040	12/31/85 12/31/86	212-68-5689 212-68-5689	Ø3/Ø2/92 Ø3/3Ø/92	Ø4/Ø1/Ø2 Ø4/29/Ø2	ľ	
		25 A				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 210	COURT	Tota	14191.71	<u>j</u> ;;**•
This notice wa	s prepared and	signed atBALTII	MORE, MD		, on	this,
	ay ofJuns	a , 19 <u>93</u> .			·	•
Signature	L. Hoar	ul	Title		AGER	_
f Op f	icate of officer autho	ACS	ľ		-Ø1 -6999 Notice of Federal Tax lien	 h her r

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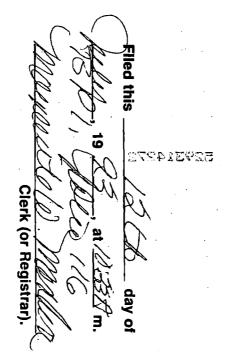
(Z) 899 mro<sup>1</sup>

### Certificate of Release of Federal Tax Lien

(Rev. 10-2000)

ical Support	ce Techni		Title Comp sansM				my .	<i>b</i>	Signature
				. <del>-</del>	, 2000	тәфшә	ay of Dece	,p	edt entre
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18,686 <i>4</i>	1/2002 1/2002		266T/20/8 266T/60/8		195-89-7 195-89-7		586T/TE/		7040 7040
( <u>J</u> )	( <del>a</del> )		(P)		(2)		(9)		(B)
esnaled biagnU somesses to	Toy for gailift	Last Ro	Pate of Assessment	uper '	ıvM gaiyti	ldent	boriod Ending	eT	Kind of Tax
COURT			: NOITAM	INEOEI	E, MD 2: SEDING Sial No	KECC	STEVENSY DCC No. TA	r/i ede	
PM PM E'S CI				ят 				-	Name of Taxp
RECE CLERK, CIR <b>00 DEC -5</b> QUEEN ANN		Yototy es and fo esit	Canoisses to strest of strest lis bus woled by the sea taxed to the constant of the constant o	beteil ee ction 63: the offic 70	ied the taxe by Code see in officer in LUL	satisti bobivo e prope	nne Code has e, the lien pro released. Th lien was filed uthorized to n	eveRle herefore been bestax ne tax	of the Internal additions has additions has internal reven
		9	22931395		₽# <b>4</b> ∃37				SMALL BUSII Lien Unit Pho
eoiffO gnibroseR yd s	For Use		Number	Serial I			_		Area:

Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



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国基金 TILIN: **已**2000 Secretery received written information (in the manner

### Excerpts From Internal Revenue Code

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### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or reluses to pey the seme after demand, the amount (including eny interest, additional amount, addition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321.shall area at the time the assess. Then is made and shall continue until the liability for the emount so essessed (one ludgment egainst the taxpeyer) arieing out of such liability) is settefied or becomes unenforce able by reason of lepse-of time:

### Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impo

ed by section 6321 shall not be velid se egainst any purcha er, holder of a security interest, mechanic's lienor, or jud ment lien creditor until notice thereof which meets the reguli ments of subsection (f) has been filed by the Secretary.

### Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in su

(A) Under State Lews

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch Stete, in which the property subject to the lien is situtated; and

(II) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision); as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that State isw merely conforming to reenscting Federal lew establishing e national filing system does not constitute a second office for filing as designated by the laws of such State; or (B) With Clerk Of District Court in the office of the

clerk of the United States district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subpersoreph (A), or

(C) With Recorder Of Deede Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be situated-(A) Reel Property - In the case of real property, et its physical location: or

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(B) Personal Property-in the case of personal property, whether tengible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed

For purposes of peragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the pisce et which the principal executive office of the business is located, and the residence of a taxpever whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Buch (notice shall be valid notwithstanding any other, provision of law regarding the form or content of a notice of llen.

Note: See section 6323(b) for protectionfor certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicle



(g) Refiling Of Notice.—For purposes of this

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(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only

(A) If-(i) such notice of lien is reflied in the office in which the prior notice of then was filled, and \_\_\_\_\_

(iii) in the case of real property, and the fact of refiling is enlered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the prescribed in regulations issued by the Secretary) concerning e change in the laxpayer's residence, if e notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tex, and

(B) the one-year period ending with the exptration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regu-lations as the Secretary may prescribe, the Secretary shall lesue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethor with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Se cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such requistions.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return information.

### (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation assoured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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MANABER G2~91.-6999

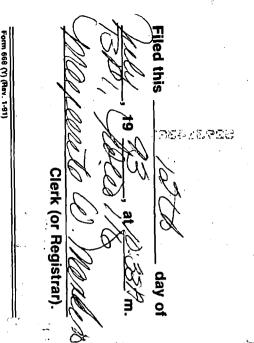
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Form 588 (Y) (Rev. 1-91)

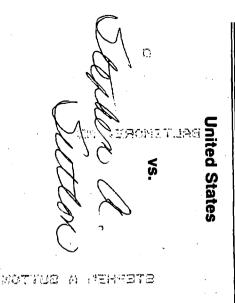
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inter	rnal Rev	venue Laws	_
District		Serial Num	ber		For Optional	Use by Recording Office	
BAI	LTIMORE, M	D	5293142	72			# JAN 1
notice is give assessed againg itability has be favor of the Urthis taxpayer interest, and c	en that taxes not the followir en made, but nited States on for the amoustists that may	I, 6322, and 6323 of to (Including Interest and Ing-named taxpayer. D It remains unpaid. To all property and right Int of these taxes, accrue.	and penalties) i Demand for paym herefore, there i ts to property be	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT 93 JUL 12 AM 10: 33	•
Name of Taxpay	er WAYNE D	WICKER			et.	ECELY CIRCU 12 F NNNE"	
	<u> </u>				1	AM IO:	itit
	Ø8 DUNDEE HESTER, MD					COURT IO: 33	
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given hate, operate as a ce	en in column (e),	this notice			•
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refilling		npald Balance f Assessment (f)	_ •
		<del> </del>					- •
1040	12/31/84	169-36-6113	Ø9/Ø7/92 Ø9/Ø7/92	10/07/00 10/07/00	1	34269.Ø8 65062.22	NE++
1040 1040	12/31/85 12/31/86	169-36-6113 169-36-6113	07/07/72 09/07/92	10/07/03		73563.53	
1040	12/31/87	169-36-6113	Ø9/Ø7/92	10/07/03		35345.94	
1040	12/31/88	169-36-6113	Ø9/Ø7/92	10/07/03		14208.16	
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Place of Filing				· · · · · · · · · · · · · · · · · · ·			
		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tot	al \$	254220.63	•
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on th	is,
the <u>1st</u> d	ay of <u>July</u>	_ , 19 <del>93</del>	• •				h l e l
Signature	L. Hoan	AC	Title		NAGER -Ø1-6999		_ •



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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or rafuses to pey e seme efter demand, the emount (including any interest, additional emount, addition to tax, or assessable penelty. together with any costs that may accrue in addition thereto) shall be a lien to fevor of the United States upon all property and rights to property, whether reel or personet, belonging to

Sec. 6322. Period Of Lien.

Unless another deteris specifically fixed by law, the Iten. ment is meds end shall continue until the liebility for the emount so essessed (or e judgment egeinst the taxpeyer arising out of such liability) is setistied or becomes unenforceable by reason of lepse of ilme.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judament Lien Creditors.—The lien imposed by section 6321 shall not be velid ee egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which mests the requirements of subsection (f) has been filed by the Secretary.

### (1) Place For Filling Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed-(A) Under State Lews

(I) Real Property - In the case of real property, In one office within the Siele (or the county, or other governmentel subdivision), as designeted by the lews of such Siele, in which the property subject to the lien is situteled; and

the lien is situteled; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the ilen is situeted; except thet Stale law merely conforming to reenecting Federal lew setablishing e national filling. system does not constitute a second office for filing

as designeted by the lews of such State; or (B) With Clerk Of District Court in the office of the cierk of the United States district court for the judicial district in which the property subject to lien le situated, whenever the State has not by lew designated one office which meets the

requirements of subperegreph (A), or (C) With Recorder OI Deeds Of The District Of Columble . In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is silusted in the District of Columbia

> 境国意识对条约 74**7**2-15-25

(2) Situs Of Property Subject To Lien · For purposes of paregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical location: or

(B) Personel Property in the case of personel property, whether tangible or inlangible, et the residence of the taxpayer el the time the notice of Iten is illed.

For purposes of paragreph (2) (B), the residence of e corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e texpayer whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such Imposed by section 6321 shell arise at the time the assess- - notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

> Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Reflling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is illed (in accordance with subsection (f) after the expiration of such refliing period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shell be effective only-

(A) H-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e chenge in the taxpeyer's residence, if a notice of such lien is also filed in eccordence with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—tn the case of any notice of lian, the term "required retilling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the dete of the assessment of the lax. and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of ten:

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the amount easessed, together with all interest in respect thereof, has been lully eatisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by such

6103. Confidentiality and Disclosure of Returns and Return information.

ැල Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property aubiect to euch lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Inter	nal Revenue La	IWS
District		Serial Numb	oer		or Optional Use by Recordir	g Office
B	ALTIMORE,	мо	529314 —	387	4	
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	1, 6322, and 6323 of the (Including Interest are	nd penalties) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to	RECEIVED COURT GLERK, CIRCUIT COURT 93 JUL 12 AH 10: 33	h)
Name of Taxpay	er STEPHE	N A SUTTON			VED COURT AH IO: 33 E'S COUNT)	(
	311 QUEEN STEVENSVIL		3549		33 NTY	•
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Baland of Assessmen (f)	
1040	12/31/89	217-62-4068	Ø4/27/92	Ø5/27/Ø	2 5965.	72
	on arm in a constant of					<b>V</b>
Place of Filing	QUEEN	OF THE CIRCUIT N ANNE'S COUNTY REVILLE, MD 21	COURT	Tota	5965.	72 //c
	as prepared and	- oignos at	IMORE, MD			, on this,
Signature	L. Howa	und,	Title		NAGER :-01-6999	· · · ·

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다. 1947 원의 **원조를 원인 등록 설명**한 연하 (교통적으로 보기 : 중요한 역표 기급 보기 : 경우 : 10 : 중요한 역원

"我知识,可以解析"工作的性格的病,你们会致病,你们会认为你的心理是不会的事故,我就是不会的。""我们们也是一个人,我们们的最后,也没有这样。" "

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ight]$ 

Post in the Library Edward Community

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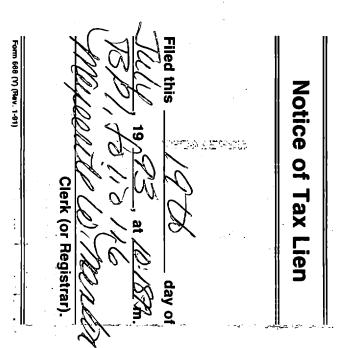
(Rev. 5-94)

Ø

# Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Numb	er		For l	Jae by Recording Office
В	ALTIMORE, 1	MD	529314	387		
I certify that as of the internal all statutory ac taxes and add notice of intern	to the following- Revenue Code had the following the follo	name taxpayer, the requieve been satisfied for the e, the lien provided by Coeleased. The proper offi	rements of section taxes listed below to the section 6321 cer in the office July 12	n 6325 (a) w and for for these where the		HEREN ANNE'S COUNTY  OUEEN ANNE'S COUNTY
Neme of Taxpa	yerstephen :	A SUTTON				15.2 CC
	311 QUEEN ( STEVENSVIL		549			12: 28 0UNTY
COURT REC Liber BP1	ORDING INFO Page 116	ORMATION: UCC No. n/a	Serial No 1976	<u>.</u>		
Kind of Tex	Tex Period Ended (b)	identifying Number (c)	Dete of Asseasment (d)	Lest De Refilli (e)		Unpeld Belence of Assesament (1)
1040	12/31/89	217-62-4068	Ø4/27/92 ******	Ø5/27/ ****		5965.72
			·		,	
				_		
			·	,		
Place of Filing	<u></u>		<u> </u>			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	617		Total	\$ 5965.72
This notice was	prepared and si	gned at <u>BALTI</u>	MORE, MD_			, on this,
the 12th day	of October	, <del>99</del>				
Signature	Honorus.		Title	Chief,	SPf	



- TROMETIAN ted S States M(12) 15 % A210E 43

## **Excerpts From Internal Revenue Code**

## Sec. 6321. Lien For Taxes

If eny person lieble to pay eny tax neglects or refuses to pey the same efter demand, the amount (including any interest, additional emount, eddition to tax, or assesseble penalty, together with any costs that may accrue in addition thereto shall be eillen in fevor of the United Stetes upon all property and rights to property, whether reel or personel, belonging to

## Sec. 6322. Period Of Lien.

Unless enother dele is epecifically fixed by lew, the lien Imposed by section 6321 shall arise at the lime the assess-. ment is made and shell continue until the liability for the amount so assessed (or e judgment egeinet the taxpeyer arising out of such liebility) is setisfied or becomes unenforceable by reason of lepse of lime.

## Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Secretary.

## ი Place For Filing Notice; Form.-

(1) Piece For Filling - The notice referred to in subsection (e) shall be filled-(A) Under Stete Laws

(i) Reel Property - in the case of real property, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such Stete, in which the property subject to the lien is elitateled; and

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such Stete, in which the property subject to the lien is eliuated; except thet State law merely conforming to reenacting Federal lew establishing e national filing system does not constitute a second office for filing

as designeted by the taws of such Stete; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Cotumbia - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

> MANAGER 9998-1<u>0</u>-58

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situated-(A) Reel Property - In the cese of reel property, et its physical locetion: or

(B) Personel Property-in the case of personal property, whether tangible or intangible, of the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a tempeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of iten.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- Securities
- Motor vehicles
- Personal orgoanty ourches



(g) Heriling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the 🖓 dete on which it is filed (in accordance with subsection (f) effect and Return Information For Tax Ad-

the expiration of such refilling period.

(2) Place For Filling.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

ENDEREVE: Secretary received written Informetion (in the manner prescribed in regulations issued by the Secretary) concerning e change in the laxpayer's residence, if s notice of such lien le also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of iten, the term "required refiling period" maane-

(A) the one-year period anding 30 days after the expiration of 10 years after the dete of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .- Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue lax not later than 30 days efter the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with alt interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# Prop Disclosure of Certain Returns ministration Purposes.—

(2) Displosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federa	I Tax Lien U	nder Inte	ernal F	levenue Laws
District	•	Serial	Number	-	For Option	nal Use by Recording Office
ВА	9ALTIMORE, MD 529314887			4887		
notice is give assessed agair llability has be favor of the Un	n that taxes ust the followli en made, but ulted States on for the amou	(including interding-named taxpay it remains unpairable and interest and int of these tax	of the Internal Revest and penalties) or. Demand for payed. Therefore, there rights to property been, and additional	CLERK, CIRCI 93 JUL 19 QUEEN ANNE		
ame of Taxpay	er JOHN M	GALBIN			0	ALNIOS S. BI :OINV ANIOS TIN
	4 ROMANCO STEVENSVIL				•	8 31 TE
below, unless shall, on the d in IRC 6325(a) Kind of Tax	notice of lien is ay following suc Tax Perlod Ended	refiled by the dat h date, operate as Identifying Nur		Last Day f		Unpaid Balance of Assessment
(a) 1040	(b) 12/31/86	(c) 217-56-36	(d) 44 Ø9/Ø9/91	(e) 10/09/	Ø1	
	<del></del> <del>-</del>	_				<del></del>
Place of Filing		OF THE CIR ANNE'S COU EVILLE, MD		To	tal \$	13424.88
This notice was	s prepared and	signed atB	ALTIMORE, MD			, on this
1244	71	y 40 93				
the da	ay of	<u>7</u> ,19	•			

- 基地區17月4日 - 至月6四年1日

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STREET ANNAL'S COUNTY TUBERTULE MO SEELT

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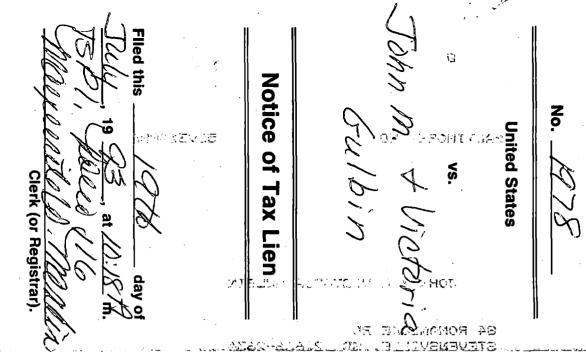
FINDRIO BRT TO MARIO

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Form 668 (Z) 14 (Rev. 5-94)

Department of the Treasury - Internal Revenue Service

District		Serial Numb	er		For Use by	Recording Office
DELAWARE-M	ARYLAND_	5	29314887			
I certify that as of the internal all statutory ac taxes and add notice of intern	to the following- Revenue Code haditions. Therefor Itions has been in the revenue tax lies an authorized to m	name taxpayer, the requirate been satisfied for the re, the lien provided by Creleased. The proper officen was filled on!u } y	rements of section taxes listed belowed taxes listed belowed to the section 6321 cer in the office 1.7	ow and for for these where the	QUEEN ANNE'S COUNTY	RECEIVED CLERK, CIRCUIT COURT
Name of Taxpa	yer JOHN M	GALBIN			S COUR	VED COURT
	4 ROMANCOK TEVENSVILL	E RD E, MD 21666-263	4		ΥT	RT RT
COURT RECO Liber n/a	RDING INFO Fage 116	RMATION: UCC No. n/a	Serial N 1977	o.		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
1040 *****	12/31/86 ******	217-56-3644 *******	09/09/91 *****	10/09/0	1	13424.88
•						
						·
Place of Filing						
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21617		т	otal \$	13424.88
This notice was	prepared and si	gned atBaltim	ore, MD			, on this,
the <u>14th</u> day	of Novembe	<u>r</u> , 19 <u>97</u> .				
Signature	Me	· · · · · · · · · · · · · · · · · · ·	Title	Chief, S		v lion Rev. Bul. 71.466, 1971.2



**Excerpts From Internal Revenue Code** 

Form 668 (Y) (Rev.

## Sec. 6321. Lien For Taxes

If any parson liable to pey any tex neglects or rafuses to pay the same alter demand, the amount (including any interest, additionel emount, eddition to lax, or assessable panelty, together with any costs that mey accrue in eddition tharato) shall be a lien in fevor of the United States upon all property and rights to property, whether real or parsonal, belonging to

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lian imposed by section 6321 shall arise at the time the assessamount so assessed (or a judgment egeinet the taxpeyer arising out of such liability) is satisfied or bacomes unanforceable by reason of lepse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The tien Imposed by section 6321 shall not be velid as egeins any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice tharaof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.-

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed-(A) Under State Laws

(I) Rael Property - In the case of raal property, in ona office within the Stata (or the county, or other governmental subdivision), as designated by the laws of such Sieta, in which the proparty subject to the iten is situlated; and

(ii) Personel Property-in the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designeled by the lews of such Stele; or

(B) With Clerk Of Dietrici Court-in the office of the clerk of the United Steles district court for the judicial district In which the property subject to lien is situated, whenever the Stata has not by law designeted one office which maste the requirements of subparegreph (A), or

(C) With Recorder Of Deads Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

> издамам 7669-10-25

(2) Situs Of Property Subject To Lian - For purposas of paregrephs (1) end (4), property shall be deemed to be elluated-(A) Reel Property - In the case of real proparty, et its physical location: or

(B) Parsonal Property-in the case of personal property, whether langible or intangible, et the residence of tha taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), tha residence of e corporation or partnership shall be deemed to be the place at which the principal axecutive office of the business is located, and the residence of a taxpeyer whose residence is without the United Steles shell be deamed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in eubsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithetending any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien le refiled in the manner prescribed in paragraph (2) during the required refiting period, such notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (i) after and Return information For Tax Adthe expiration of such refiting period.

(2) Place For Filing. Anotice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) euch notice of ilen le reflied in the office in which the prior notice of tien was filled, and

(ii) in the case of real property, and the fact of reflling is antered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary racelyed written informetion (in the manner prescribed in regulations issued by the Secretary) concerning e chenga in the taxpeyer's residenca, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residance is

(3) Regulred Refilling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regutatione as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Se-cretary finds that the liability for the amount assessed, togeth-er with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

215 (to Disclosure of Certain Returns ministration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuent to section 6323(f), the emount of the outstanding obligation secured by such item may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	ıx Lien Un	der Inte	rnal R	levenue Laws	
District	•		Serial Numb	er		For Option	nai Use by Recording Offi	ce
BA	LTIMORE, N	1D		529314	386			
As provided by notice is giver assessed again liability has beginned the Unithis taxpayer interest, and column of Taxpayer	n that taxes st the following made, but ited States on for the amounts that may	(including ig-named it remains all proper int of the accrue.	g Interest ar taxpayer. De s unpaid. The rty and rights	nd penalties) hemand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to	. *	CLERK CIRCUIT COUR 93 JUL 19 AH 10: 18	n L
Residence B	4 ROMANCO	(E RD	21666-2				NED OURT AHIO: 18	
below, unless	notice of lien is ay following suc	refiled by	the date give	to each assessr n in column (e), ificate of release	this notice as defined	,		ii <b>)</b>
Kind of Tax	Tax Period Ended (b)	identifyi	ng Number	Date of Assessment (d)	Last Day fo Refiling (θ)	or	Unpaid Balance of Assessment (f)	
1040	12/31/84	217-5	56-3644	Ø8/17/87	Ø9/16/°	77	193.03	
		14 × 1						<b>)</b>
Place of Filing	QUEEN		E CIRCUIT B COUNTY MD 21	COURT	Tot	al \$	193.03	<u></u>
This notice was				MORE, MD	· .	· ·	, on	this,
Signature	l. Hoara	d	AC	Title	5:	ANAGER 2-Ø1-6	999	

Rev. Rul. 714466, 1971 - 2 C.B. 409)

1978

**United States** 

VS.

# Release of Tax Lien

iled	d this	day of
į	· ·	19M
and	proper entry made in	
	Book No	, page
{	(	
;	i. K	
- 1	ή	Clerk (or Registrar)

Form 668(Z) (Rev. 4-84)

Ø

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District		Serial Number	er ·	<u> </u>	For Optional Use by Recording Office
BA	LTIMORE, M	ם	5293148	86	
(a) of the Internation all statutory these taxes and the notice of int	al Revenue Code additions. There additions has be ernal revenue ta horized to note ti	named taxpayer, the required have been satisfied for bifore, the lien provided ten released. The proper killen was filled on the released to show the released.	the taxes listed be by Code section ( officer in the offic July 19	low and 6321 for e where	CLERK. C GL MAR GUEEN /
lame of Taxpaye	JOHN M &	VICTORIA GULBI	N		RECEIVED CLERK, CIRCUIT C
_ 5	4 ROMANCOK TEVENSVILL	E, MD 21 <b>666-</b> 2	634		IVED COURT PH 2: 50 IE'S COUNTY
COURT RECO Liber	RDING INFO Page	RMATION: UCC No.	Serial No.		
n/a	116	n/a	1978		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(1)
	արարագետաբարարդ արաբա	***************************************	*******	****	************
	***************************************	******	******	***	*****
	***************************************	******	· · · ·	***	
Place of Filing	CLERK	OF THE CIRCUIT ANNE'S COUNTY		Total	**************************************
Place of Filing  This certificate w	CLERK QUEEN CENTRE as prepared and	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21 Signed at BALTI	COURT 617		\$
Place of Filing  This certificate w	CLERK QUEEN CENTRE as prepared and	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT 617		\$ 193.03

## **Excerpts From Internal Revenue Code**

3

## Sec. 6321. Lien For Taxes

If eny person liable to pey any lax neglects or refuses to pay the same efter demend, the emount (including any interest, additional emount, eddition to tax, or assessable penelty, together with eny costs that may accrue in addition inereto; ehall be a lien in fevor of the United States upon all property and rights to property, whether reel or personel, belonging to

## Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shall eries at the time the assessment is made and shell continue until the liability for the ment is mede end shell continue until the liability for the pergerding the form or content of a notice of lien.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And
Judgment Lien Creditors.—The lien Impost
ed by section 6321 shall-not be velid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) ehell be filed-(A) Under Siete Lews

(f) Real Property - In the case of real property, In one office within the Slete (or the county, or other governmentel aubdivision), as designeted by the laws of euch Stete, in which the properly subject to the lien is situteted; end

(ii) Personal Property-in the cese of personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such Siele, in which the property subject to the ilen is situeted; except that State law merely conforming to reenacting Federal law establishing e national filling avaiem does not constitute a second office for filling as designeted by the lews of such Stele; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property eubject to tien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of CoJambie - In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is situated in the District of Columbia

> REVERSE CHECKER S2-62-148

- (2) Situs Of Property Subject To Lien For purposes of paragraphe (1) end (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, et its physical location: or
- (B) Personal Property in the case of personal property, whether tengible or inlangible, el the residence of the taxpeyer at the time the notice of lien le filed.

For purposes of paragraph (2) (B), the residence of e corporation or parinership ehall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpeyer whose rasidence is without the United Sieles shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law

arising out of such liability) is satisfied or becomes unenforces, y Note: See section, 6323(b) for protection-Sec. 6323. Validity and Priority for certain interests even though notice 25. validity and Priority of lien imposed by section 6321 is filed sale of release of any lien imposed with respect with respect to;

> Motor vehicles



J.

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (i) after and Return information For Tax Adthe expiration of such refiling parlod.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If

(i) euch notice of lien is reflied in the office in which the prior notice of lien was filed, and ...

(ii) in the case of real property, and the fact of refiling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written informelion (in the menner prescribed in regulations issued by the Secretary) concerning e chenge in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the Siele in which such residence is

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period"

- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling

period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release, Of Lien. - Subject to euch requ-Company internal revenue tax not leter than 30 days after the day on which .

C7681572-115 (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability, for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable, or

(2) Bond Accepted There is furnished to the Secretery and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality Disclosure of Returns and Aeturn Information.

অংশ্ৰ Discloaure of Certain Returna ministration Purposea.—

(2) Disclosure of amount of outstanding ilen,-if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

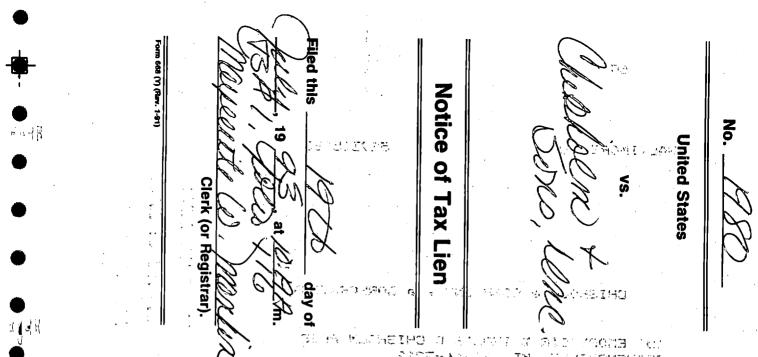
ឥវន្និៈ CARCHER 7637

202

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal	Revenue Laws	٦
District	1	Serial Numb	er		For Opti	ional Use by Recording Office	<u> </u>
P.A	ALTIMORE, N	4D	5293148	BAR			(1 D [.
As provided by notice is give assessed again liability has be favor of the Un	y sections 6321 in that taxes inst the following en made, but hited States on	, 6322, and 6323 of th (Including interest ar ig-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a	e Internal Reve nd penalties) he mand for paym erefore, there i s to property be	nue Code, lave been ent of this s a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 93 JUL 19 AH 10: 19	
Interest, and c	osts that may	accrue.				AF CECE CECE	•
Name of Taxpay	er Boswell a CORPORA	_ & SONS CONSTR ATION	UCTION CO	INC		RECEIVED COURTY CLERK, CIRCUIT COURTY 93 JUL 19 AH IO: 19	55 <b>\</b>
	14 OYSTER GRASONVILLE					007T 3: 19	ijÌr ■
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice			_ 4
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)	or	Unpald Balance of Assessment <i>(f)</i>	
941	Ø6/3Ø/91	52-1733699	Ø3/Ø2/92	Ø4/Ø1/		8393.52	H2
941	Ø9/3Ø/91	52-1 <b>733699</b>	Ø2/24/92	Ø3/25/		8537.2Ø	<u> </u>
941	12/31/91	52-1733699	Ø4/27/92	Ø5/27/		16482.06	•
941	Ø3/ <b>3</b> 1/92	52-1733699	Ø6/15/92	Ø7/15/	ı	22753.46	
941	Ø6/3Ø/92	52-1 <b>73369</b> 9	09/14/92	1Ø/14/		85 <b>08.</b>	
941	Ø9/3Ø/92		04/05/93	Ø5/Ø5/		4087.53	
941	12/31/92		03/22/93	Ø4/21/9		3304.01	
94Ø	12/31/91	52-1733699	03/29/93	Ø4/28/	1	485.85	
940	12/31/92	52-1 <b>733699</b>	Ø3/29/93	Ø4/28/	93	668.47	
		n'.'	La Vist				
		,	\				ų l· ι
		-		 			
Place of Filing		<u> </u>	<u>.</u>	<u>                                     </u>			_
_	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	То	tal \$	73220.12	_
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on th	nis,
the 12th d	ay of Jul	У, 1993					}*-`
Signature for	L. Howa	d.	Title		EVENU 2-01-	E OFFICER 1148	_ (

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same efter demand, the emount (including any interest, additional emount, eddition to tax, or assessable penetry, together with eny costs that mey eccrue in addition thereto) shall be e lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

## Sec. 6322. Period Of Lien.

Unless another date is epecifically fixed by law, the lien reposed by section 6321 shell erise at the time the essess-rent is made and shell continue until the liability for the Linouni so assessed (or a judgment egainst the laxpeyer arising out of such liability) is sellsfied or becomes unenforceable by reason of lepse of lime.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests. Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Imposed by section 6321 shell not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretery.

### Place For Filling Notice: Form.—

(1) Piece For Filing - The notice referred to in subsection (s) shall be filed

(A) Under Stele Laws

(A) under Stelle Laws

(B) Real Property in the case of real property, in one office within the Stelle (or the county, or other governmentel eubdivision), as designated by the lews of such Stelle, in which the property subject to the ilen is siluicied; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; except that State Isw merely conforming to reenacting Federal lew establishing a national filling system does es designated by the lews of such State; or (B) With Clerk Of Dietrict Court-in the office of the

KINI ALLO REMININE

(2)全国企业企业

clerk of the United Steles district court for the judicial district in which the property subject to lien is situeted, whenever the Stale has not by law designeted one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is altusted in the

District of Columbie.

(2) Situs Of Property Subject To Lien -- For purposes of paregraphs (1) and (4), property shell be deemed to be situated-(A) Reel Property - in the case of real property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tengible or inlengible, el the residence of the taxpayer at the time the notice of ilen is filed

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of iten-

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Mojor vehicles



(a) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of flen shell be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was flied; and

(ii) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the Secretary-received-written information (in line manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if s notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is

(3) Required Reflling Period.—in the case of any notice of iten, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (a) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

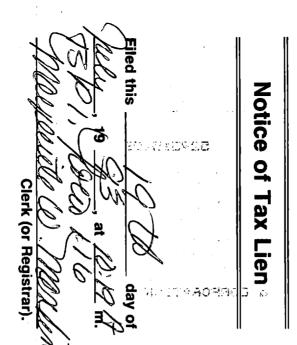
(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

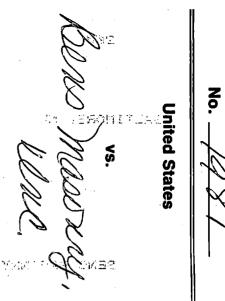
668 (Y) (Rev. 1-81)

60

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fed	eral Ta	x Lien Un	der Inte	ernal	Revenu	e Laws	· _
District	<del></del>	S	erial Numb	er		For Opt	ional Use by I	Recording Offi	
BA	LTIMORE, A	1D		529315	183				<u>ក៏ៗ</u> ។
As provided by notice is give assessed again liability has be favor of the Un this taxpayer interest, and converged to the taxpayer and converged to the taxpayer interest.	n that taxes nst the followir en made, but ited States on for the amou osts that may	(Including Ing-named tage) It remains unall property unt of these accrue.	nterest ar xpayer. De inpald. The and rights taxes, a	nd penalties) is mand for paymerefore, there is to property be	nave been eent of this is a lien in lionging to penalties,		ONEEN ANNE'S COUNTY	RECEIVED CLERK, CIRCUIT COURT	•
	Ø1 EMORY ( TEVENSVIL)		DMAS R (	CHISHOLM P 212	RES	. *	A180	OURT	REN!
below, unless	notice of lien is ay following suc	refiled by the	e date give	to each assessi n in column (e), ficate of release	this notice as defined				•
Kind of Tax	Tax Period Ended (b)	identifying		Date of Assessment (d)	Last Day Refiling (e)		Unpaid of Asse	_	
94Ø 94Ø	12/31/91 12/31/92	52-149 52-149		Ø6/28/93 Ø6/28/93	Ø7/28/ Ø7/28/	ľ		351.53 102.56	] f n h
		EK			5				•
			* 				1.24		jiri •
Place of Filing		OF THE ( ANNE'S ( EVILLE,	YTNUOC	COURT	Тс	otal \$	423	254.09	•
This notice was	s prepared and	signed at	BALTI	MORE, MD				, on	this,
the 15th da	ay of July	Υ΄, 19	93						η ( )
Signature	S. SAFPEY	W.	12-1-	Title		52-Ø1-			•





THE PART EINMON SIGN

Excerpts From Internal-Revenue Code

## Sec. 6321. Lien For Taxes

If any person lieble to pey any lax-neglects or refuses to pey it is earne after demend, the emount (including any interest, additional amount, eddition to lax, or assessable penelty, together with any costs their may accrue in addition thereto) shall be a lien in tavor of the United States upon all property and rights to property, whether real or personel, belonging to euch person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by law, the tien imposed by section 6321 shell arise at the time the assessment is made, and shall continue until the liability for the amount so assessed for a judgment against the taxpayer arieing out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority
Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

# n Place For Filing Notice; Form.—

(1) Piece For Filing - The notice reterred to In eubsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within-the-Stele-(or-the-county,-or-other-governmentel subdivision), as designated by the laws of such Stale, in which the property subject to the lien te eliutated; and

(ii) Personel Property-in the case of personal property, whether tangible or intangible, in one office within the Stele-(or, the county, or other governmental aubdivision), as designated by the lawe of such State, in which the property subject to the ilen is eituated; except that State law merely conforming to reenacting Federal lew establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the

(a) With Clerk of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is elluted, whenever the State has not by law designated one office which meets the requiremente of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

REGIEVO HUMENES

PS-1-25224

paregraphs (1) end (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, et its physical location; or

A122-8

(B) Personal Property-in the case of personal property, whether langible or inlangible, at the reeldence of the taxpayer et the time the notice of tilen is filled.

For purposee of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a laxpayer whose residence is without the United States shall be deemed to be in the Dietrict of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Securities
Motor vehicles



Lien # 1981

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of iten is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of iten shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of euch refiling period.

(2) Place For Fliing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) H-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary-received written-information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, it is necessary to the concerning of the second concerning the sec

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall leave a certificate of release of any lien imposed with respect to any internal revenue fax not later than 30 days after the day on which

on which 
(1) Liability Satisfied or Unenforceable - The Secretary finds the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied or has become lengilly unenforceable; or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such requisitions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

and Return information For Tax Administration Purposes.—

(2) Disciosure of amount of outstanding iten,-if a notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten may be disclosed to eny person, who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

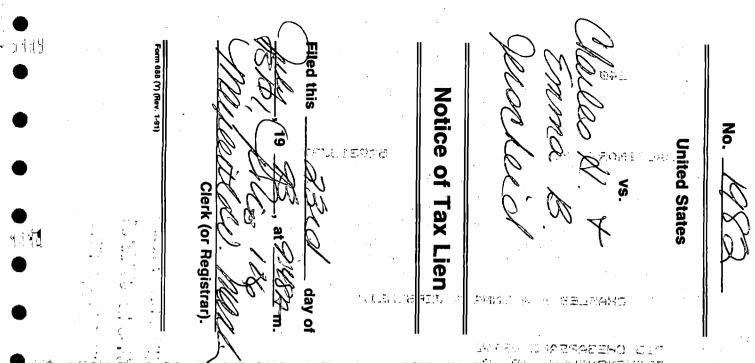
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Department of the Treasury - Internal Revenue Service

101111 000 (1)								
(Rev. January 1991)	Notice	e of Federal	Tax Lier	<b>Unde</b>	er Interi	nal R	evenue Laws	
District		Serial Nu	mber		F	or Option	nai Use by Recording Offic	<u>e</u>
В	ALTIMORE, I	מף	529	7315186	3			
notice is give assessed agai liability has be favor of the U this taxpayer interest, and o	ey sections 632 en that taxes inst the following een made, but nited States on for the amou	and penalt Demand for Therefore, t hts to prope , and addit	les) have payment here is a rty belon lonal per	been of this lien in ging to		RECEIVED COURT CLERK, CIRCUIT COURT 93 JUL 19 AN 10: 19	ď	
lame of Taxpay	yer BENS MA	ASONRY INC , a	a CORPORA	ИОІТА			S CC 計10 計10	
	328 MONROE STEVENSVILI		-2216				ALLIO: 19 ALLIO: 19	
below, unless	s notice of lien is day following suc	RMATION: With response refiled by the date gind hate, operate as a control of the	iven in colum	n (e), this	notice			¥
Kind of Tax	Tax Period Ended (b)	Identifying Numbe	Date Assessr		nst Day for Refiling (e)		Unpaid Balance of Assessment	
941 941 941 941 941 941 1120	QUEEN	52-1001769 52-1001769 52-1001769 52-1001769 52-1001769 52-1001769 52-1001769 52-1001769 OF THE CIRCULANNE'S COUNTY	1	/89	74/12/99 77/19/99 71/10/00 74/11/00 06/30/00 01/09/01 04/10/01 05/26/03		1681.84 939.29 724.91 1112.07 6152.50 544.75 16.38 1888.98	¥ .
			21617		<del></del>			
This notice wa	s prepared and	signed atBALT	IMORE, N	1D			, on th	is,
ignature	ay of July	¥, 19 <u>93</u>	_ · Title				OFFICER	_
foy	M. FEHRER		1		52-	Ø1-35	524	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen



## **Excerpts From Internal Revenue Code**

## Sec. 6321. Lien For Taxes

If eny person liable to pay eny tax neglects or refuses to pey the same efter demend, the emount (including eny interest, together with any coste thet mey eccrue in eddition thereio) ehall be e lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to

## Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by lew, the lien Imposed by section 6323 shell arise et the time the assessament is made, and enail continue until the liebility for the amount so essessed (or e judgment egelns) the taxpeyer regerding the form or content of a notice of lien, arising out of such liebility) is satisfied or becomes unenforce.

Note: See section 6323(b) for protection able by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Cértain Persons.

# (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos-

ed by section 6321 shell not be valid as egainst eny purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Secretery.

# o Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-

e) eneil be filed.

(A) Under Stete Lawe

(i) Reel Property - In the case of reel property, in one office within the Siele (or the county, or other governmental subdivision), es designeled by the lews of such Stete, in which the property subject to

lews or such stete, in which the property in the lien is situeted; end
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental than the laws of such within the State (in the county) of this general state of euch Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenacting Federal law setablishing e national filing system does not constitute e second office for filing as designeted by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to flen is situeted, whenever the State has not by lew deelgneted one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - in the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien le situeted in the

District of Columbia

(2) Situs OI Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of reel property, et its physical locetion; or

(B) Personal Property-In the case of personal property, whether langible or intangible, et the residence of the taxpeyer et the time the notice of tien is lited.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Sieles shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regerding the form or content of a notice of lien. . .

for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail
- Personal property purchased to casual sale



Lien # 1982

(1) General Rule,—Unless notice of iten to refiled in the menner prescribed in paregraph (2) during the required refilling period, such notice of flen shall be treated as filed on the dete on which it is filed (in accordance with subsection (i) after the expiretion of such refiting period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is enjered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer'e residence, if a notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of ilen, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall tasue a certificate of release of any fien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Se crelary finds that the liability for the amount assessed, logethar with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## Disciosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the cutstanding obligation secured by such tien may be disclosed to any person who furnishes eatisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

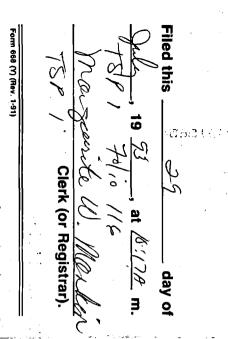
ATALY IN 20072-20-413

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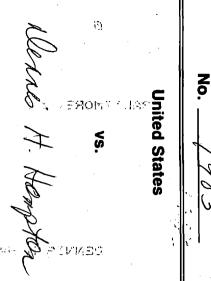
Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal	Revenue l	_aws	
District		Serial Numb	per		For Opti	ional Use by Recor	ding Offic	<u>e</u> (
B	ALTIMORE,	MD	529315	337				
notice is give assessed agai liability has be favor of the Unit this taxpayer interest, and of Name of Taxpay	en that taxes Inst the following een made, but nited States on for the amount costs that may  Yer CHARLE	1, 6322, and 6323 of the (including interest aing-named taxpayer. De it remains unpaid. The all property and rights unt of these taxes, a accrue.  Sharp EAKE DRIVE	nd penalties) is emand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to		93 JUL 23 AM 9: 48	RECEIVED CLERK, CIRCUIT COURT	žķ.
<u> </u>	STEVENSVIL	LE, MD 21666	-			λ1ì 8	R	
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			-	<b>■</b> 1 Å €
Kind of Tax (a)	Tax Perlod Ended (b)	identifying Number	Date of Assessment (d)	Last Day f Refiling (e)	ог	Unpaid Bala of Assessm (f)		_ (
1040 1040 1040	12/31/89 12/31/91 12/31/92	215-34-791Ø	Ø3/29/93 Ø5/25/92 Ø5/31/93	Ø4/28/ Ø6/24/ Ø6/3Ø/	ø2	5916. 3705. 4016	. 3Ø	
				<u>;</u>				•
Place of Filing					-			_
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	To	tal \$	13638	.55	and the
This notice wa	is prepared and	signed at RALTI	MORE, MD				, on th	nis,
the <u>19+h</u> d	ay of	y, 19 <u>93</u> .				·		
Signature	L. Hours	u C	Title		ANAGEI 2-Ø1-			_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466; 1971 - 2 C.B. 409)



otice of Tax Lien



SECKUE

## **Excerpts From Internal Revenue Code**

## Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pey the same efter demand, the emount (including eny interest, additional emount, eddition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the ilen imposed by section 6321 shell arise at the time the assess—coment is made and shall continue until the liability for the emount so essessed for a judgment egainst the taxpeyer arising out of such liability) is satisfied or becomes unenforce—combine by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 8321 shell not be veild as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meels the requirements of subsection (f) has been filed by the Secretary.

#### n Place For Filling Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (s) shall be filled

### (A) Under State Laws

(i) Real Property in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; and

(ii) Personal Property in the case of personal

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or, the county, or other governmental subdivision), "ās designeted by the lews of such State, in which the property subject to the lien is situated; except thei State law merely conforming to reenacting Federal isw establishing enational filing system does not constitute a second office for filing est designeted by the laws of such State; or (B) With Clerk Of District Coun-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeled, whenever the State has not by lew designated one office which meets the content of the force of the court of the co

requirements of subperegraph (A), or

(C) With Recorder Of Deede Of The District Of Columbla - In the office of the Recorder of Deede of the District
of Columbia, if the property subject to the lien is situated in the
District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of paregrephs (1) and (4), property shall be deemed to be situeted-(A) Real Property · In the case of real property, at its physical leading.

(B) Personal Property in the case of personal property, whether tengible or inlengible, et the residence of the taxpeyer et the time the notice of then is filed.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a lax payer whose residence is without the United Steles shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice reterred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securilles
- Motor vehicles



Lien # 1983

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of their shall be freated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of iten refiled during the required refiling period shall be effective only-

(A) II-

(i) such notice of lier is reflied in the office in which the prior notice of lish was filed; and

(ii) in the case of real property, and the fact of refilling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of iten under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of iten, the form "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325 Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue fax not later than 30 days effer the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, logether with all interest in respect thereof, has been fully satisfied or has become lensity unenforceable; or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

and Return information For Tax Administration Purposes.—

(2) Discissure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation asoured by such lien may be discissed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Form 688 (Y) (Rev. 1-91)

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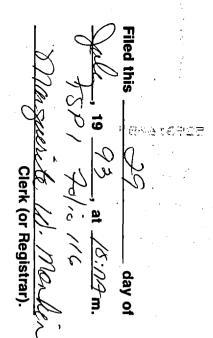
(Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws** 

District			Serial Numb	er		For Up	tional Use by Hecoraing Unice	<u>'</u>
BA	ALTIMORE, 1	1D		5293158	354			
notice is give assessed agai liability has be favor of the Ui this taxpayer	y sections 6321 en that taxes inst the followin een made, but nited States on for the amou costs that may	(Including ng-named it remains all prope int of the accrue.	g Interest ar taxpayer. De s unpald. The rty and rights ese taxes, a	nd penalties) h mand for paym erefore, there i s to property be	nave been in ent of this is a lien in longing to		CLERK, CIRCUIT COURT 93 JUL 29 AM IO: 17 OUEEN ANNE'S COUNTY	
	121 DUNDEE CHESTER, MI		9-2623	·		-	VED OH COURT AM IO: 17	
below, unless	RELEASE INFO notice of lien is day following suc	refiled by	the date give	n in column (e),	this notice			h e r
Kind of Tax	Tax Perlod Ended (b)	identify	ng Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)	
1040 1040 1040	12/31/88 12/31/89 12/31/9Ø	219-6	0Ø-Ø816 0Ø-Ø816 0Ø-Ø816	Ø7/17/89 Ø3/3Ø/92 Ø7/29/91	Ø8/16/ Ø4/29/ Ø8/28/	ø2	130.88 741.11 4556.81	
		,					.• .• .• <del>.</del>	dar dar
Place of Filing		1	<del></del>	1				_ `
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Signature for	L. Howa	w.	AC		5	1ANAGE 52-Ø1-	-6999	_ ` _ (
	ficate of officer autho		o take acknowled	gments is not essenti	al to the validity	of Notice	of Federal Tax lien	-01\



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**Excerpts From Internal Revenue Code** 

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey the same efter demand, the emount (including eny interest, additional emount, addition to tax, or assessable penelty, together with eny costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the secrets. ment is made and shall continue until the liability for the emount so essessed (or e judgment egeinst the taxpeyer arising out of such liability) is setisfied or becomes unenforceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

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## (1) Place For Filling Notice: Form.—

(1) Place For Filing - The notice reterred to in subsection (e) ehall be filed-

\_(A) Under Stete Laws

(i) Real Property. In the case of reet property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien le silulated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stele (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property eubject to the lien is eliuated; except that Stata lew merely conforming to reenacting Federal lew establishing a national filing system dose not constitute a second office for filing as designated by the lewe of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

先压进停24分 작**민준요~ 1**0~ 오픈

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deamed to be situeted-(A) Reel Property - in the case of real property, at its physical location; or

(8) Personal Property-in the case of personal property, whether tengible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1984

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in peragraph (2) during the required refilling period, such notice of lien shall be treated as filed on tha date on which it is filed (in accordance with subsection (f) efter a and Return Information For Tax Adthe expiration of such refilling period. lais.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shell be effective only-

(A) If-

(i) such notice of lien le reflied in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in reguletione issued by the Secretary) concerning a chenge in the taxpayer'e residence, if a notice of euch lien is also filed in accordance with subsection (f) in the State in which such realdence le

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(2) Bond Accepted-Thera le furnished to tha Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and euraties thereon, as may be epecified by such regulations

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# ചരം Disclosure of Certain Returns ministration Purposes.—

(2) Disclosure of amount of outstanding lien. If notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishee satisfactor written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

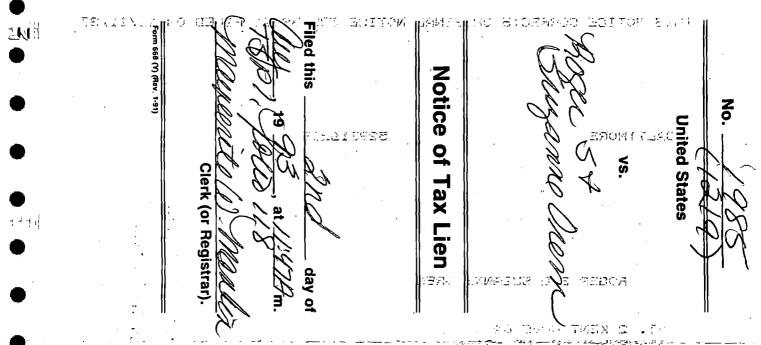
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Intei	rnal Reve	enue Laws	
istrict		Serial Numb	er		For Optional Use	by Recording Office	
BA	ALTIMORE, h	מר	78Ø			H 7 H	
notice is give assessed agair lability has be lavor of the Un this taxpayer	n that taxes nst the following en made, but alted States on	, 6322, and 6323 of the (Including Interest are including Interest are including Interest are including Interest are interest and rights and of these taxes, as accrue.	nd penalties) hemand for paymerefore, there is to property be	ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 93 JUL 29 AMIO: 17	
ame of Taxpay	er CURTIS	L LOWMAN				IVED WIT COUR AH IO: 17	<b>€</b> iii
	CHURCH HILI	<del> </del>				~ ~ ~	•
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice	or Uno	paid Balance	- (
Kind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling		Assessment (f)	_ 4
6672	Ø6/3Ø/89	213-88-3989	Ø8/2Ø/9Ø	Ø9/19/@	90	12015.99	ja r
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Place of Filing							_ `
		ANNE'S COUNTY	COURT 617	Tot	al \$	12015.99	• 
This notice wa	s prepared and	signed at BALTI	MORE, MD	-		, on th	nis,
the 27th d	ay of Jul	<sup>y</sup> , 19 <sup>93</sup>					
Signature for	f. Hoar	W. AC	Title		ANAGER 2-01-6999		_ (
(NOTE: Certif	icate of officer author	rized by law to take acknowled	gments is not essenti	al to the validity o	of Notice of Federal	Tax llen	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



## **Excerpts From Internal Revenue Code**

## Sec. 6321. Lien For Taxes

If eny person lieble to pay any tax neglects or reluses to pay the same efter demand, the amount (including eny interest, additional emount, eddition to tax, or assesseble penalty, together with eny costs their may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

(i) Real Property - In the case of real property, in one office within the Stele (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lien is siluteted; end

(ii) Personal Properly-in the case of personal properly, whether tangible or Intangible, in one office within he Stele (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien situated; except thet Stete lew merely conforming to reeneding Federal law establishing a national filing system does not constitute a second office for filing as designated by the lews of such State; or

as designeted by the lews of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by lew designeted one office which meets the
could remain of where contain (A) or

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Ot The District Of Columbie - in the office of the Recorder of Deeds of the District of Columbie, it the property subject to the lien is situated in the District of Columbia.

4. 492

(2) Situs Of Property Subject To Lien · For purposes of paregrephs (1) end (4), property shall be deemed to be situeted. (A) Real Property · in the case of real property, et its physical location:

(B) Personal Property in the case of personal property, whether tengible or intengible, at the residence of the taxpeyer of the time the notice of tien is filed.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. Motor vehicles



Lien # 1985

(g) Refiling Of Notice.—For purposes of this section.

(t) General Rule.—Unless notice of tien is reflied in the menher-prescribed in paregraph (2) during the required retiling period, such notice of lien shall be treeled as filled on the date on which it is filled (in accordance with subsection (f) after the expiretion of such refilling period.

(2) Place For Filing.—A notice of the refilled during the required refilling period shall be effective only:

(A) II-

4 3 7 5 6

(i) such notice of iten to refited in the office in which the prior notice of iten was filled; and  $x \in \mathbb{R}$ 

(ii) in the case of real property, and the fact of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written intermetion (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lien is also filed in accordance with subsection (f) in the Stele in which such residence le located.

(3) Required Refiling Period.—In the case of any notice of iten, the term "required refiling period" means.

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required retiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requietions as the Secretary mey prescribe, the Secretary shall issue a cartificate of release of any lien imposed with respect to any internal revenue tax not lefer than 30 days effer the day on which.

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully selisfied or has become legelly unentorceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordence with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such requisitions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# © Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

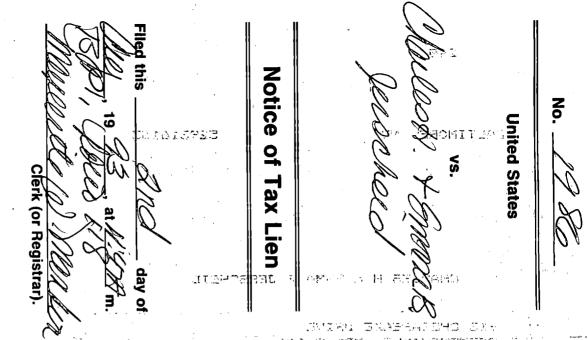
(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligation secured by such limmay be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

Arm Land

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	ider Intei	rnal Revenue Laws	ı
District		Serial Numb	өг		For Optional Use by Recording Office	CO I
ВА	ALTIMORE		5293162	219		
notice is give assessed agai ilability has be favor of the Ui this taxpayer	en that taxes nst the following the followin	1, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights untof these taxes, as accrue.	e Internal Reve nd penalties) is mand for paym erefore, there is to property be	nue Code, nave been lent of this is a lien in elonging to	RECEIVED COURT COURT 93 AUG -2 AH II: 47	) }()
Name of Taxpay		S & SUZANNE OREI	<b>M</b>		RECEIVED CIRCUIT ( 3-2 AH 1 ANNE'S CO	4
	RT. 2 KENT STEVENSVILL				VED UIT COURT AH II: 47 E'S COUNTY	4
below, unless shall, on the d	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certing IN (	n in column (e), ficate of release	this notice as defined		) O D
Kind of Tax	Tax Period Ended (b)	identifying Number (c)	Date of Assessment	Last Day fo Refiling (e)	Unpaid Balance of Assessment	
1 Ø 4 Ø	12/31/86	215-88-2928	Ø9/21/87	10/21/97	7699.84	
						<b>Ж</b> Т.
Place of Filing	i	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	T Tota	al \$ 7699.84	 J
_ <u> </u>	Necol Gina	11:08 70	1219		<del></del>	
This notice wa	s prepared and	signed atBALT	IMORE. MD.		, on t	ihis,
the <u>28th</u> d	ay of uly					
Signature	L. Hoar	L.	Title	Chief, S	6Pf	
(NOTE: Certif	icate of officer autho	rized by law to take acknowledge	ments is not essent	al to the validity of	Notice of Federal Tax IIen	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



## **Excerpts From Internal Revenue Code**

## Sec. 6321. Lien For Taxes

If any person lieble to pay eny tax neglects or refuses to pey the same efter demand, the emount (including any interest, additionel amount, addition to tax, or assessable penalty. together with any costs that may eccrue in addition thereto) shall be a lien in fevor of the United Stales upon all property and rights to property, whether real or personel, belonging to

## Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shell arise at the time the assessment is made end shall conlinue until the liability for the amount so assessed (or a judgment egainst the taxpeyer arising out of such (lability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Imposed by section 6321 shell not be valid as egeinst any purchaser, holder of a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the require-

## ments of subsection (f) has been filed by the Secretary. Place For Filing Notice; Form.—

(1) Place For Fiting - The notice referred to in subsection (a) shall be filed (A) Under State Laws

(i) Real Proparty - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lish is situtated; and

(iii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that Slate law merely conforming to reenecting Federel law establishing e national filing system does not constitute a second office for filing as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the

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clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Cotumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the

District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shell be deemed to be situated-(A) Real Property - in the case of real property, et ils physical

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece of which the principal executive office of the business is tocated, and the residence of a texpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1986

(g) Refiling Of Notice.—For purposes of this section

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treeted as filled on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of ilen refiled during the required refilling period shall be effective only-(A) II-

(i) such notice of lien is refited in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of flen under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of euch lien is also filed in eccordence with subsection (f) in the State in which such residence!

(3) Required Refiling Period.—In the case of any notice of lien, the lerm "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the essessment of the tax. and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilin period for euch notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any iten imposed with respect to any internal revenue tax not leter than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully salisfied or has become legally unenforceable, or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes collistactory written evidence that he has a right in the property cubject to such tien or intends to obtain a right in such property.

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Form 668 (Y) (Rev. 1-B1)

Form	668	(Y)	
-orm	<b>UUU</b>		

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal Re	evenue Laws	•
District		Serial Numb	ber		For Optiona	i Use by Recording Offic	
As provided by notice is give assessed again liability has be favor of the Unthis taxpayer interest, and contained the liability has been accordingly to the latest and contained the latest and contained the latest accordingly the latest accordingly to	y sections 632 in that taxes not the following en made, but lited States on for the amou osts that may	5 H & EMMA B JE	nd penalties) in the penand for paymere fore, there is to property be and additional	nue Code, nave been lent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 93 AUG -2 AN II: 47 OUEEN ANNE'S COUHTY	jir i
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		Unpaid Balance of Assessment	_
(a)	(b)	(c)	(d)	(θ)		(1)	- 4
1 Ø 4 Ø	12/31/90	215-34-791Ø	Ø7/26/93	Ø8/25/Ø		812.00	444
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	812.00	•
This notice was		signed at <u>BALTI</u> Y , 19 <u>93</u>	MORE, MD			, on ti	his,
Signature	J. Hoara	rized by law to take acknowled	Title	52 	NAGER -Ø1-198		_ ` •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 · 2 C.B. 409)

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# Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	•	Serial Number						ding Office
I	DELAWARE/MA	ARYLAND		529316	153			
of the Internal all statutory as taxes and add notice of interr 19, is in these taxes an	Revenue Code h dditions. Therefor litions has been i nal revenue tax lie n authorized to n d additions	name taxpayer, the ave been satisfied re, the ilen provide released. The proper was filed on tote the books to H & EMMA B	I for the ed by Co per office show t	taxes listed beloode section 6321 ter in the office August 02 he release of th	w and for for these where the		96 JUN 25 AM 9: 37 QUEEN ANNE'S COUNT	C <del>::</del>
		•					AM 9:	JIT -
Residence	913 CHESAF STEVENSVIL	PEAKE DRIVE LE, MD 21	666				9: 37 OUNTY	COURT
COURT REC Liber tsp1	CORDING INF Fage 118	FORMATION: UCC No n/a	-	Serial No 1986	3.			
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Nur (c)	nber	Date of Assessment (d)	Last Da Refili (e)	ing	of Ass	d Balance sessment (f)
1040 ******	12/31/90	215-34- ******			08/25 ****			B12.00 *****
Place of Filing	QUEEN	OF THE CI N ANNE'S CO REVILLE, M	YTNU	COURT		Total	\$	B12.00
This notice was	prepared and si	gned at	BALTI	MORE, MD				, on this,
the 18th day	ol_June	, 19 <u></u> .	·			· .	- <u>-</u>	
Signature	Ma	<del>.</del> .		Title	Chief,	SPf		

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## **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pey the same after demend, the amount (including eny interest, additional amount, addition to lax, or assessable penalty, together with any costs that may occrue in eddition thereto) shall be a lien in favor of the United States upon ell property and rights to property, whether reel or personal, belonging to

## Sec. 6322. Period Of Lien.

Unless another date\_is apecifically tixed by law, the lien imposed by section 6321 shall arise at the time the assess— gent is made and shall continue until the liability for the amount ac assessed (or e judgment against the taxpayer arising out of such liability) is setlefied or becomes unenforce able by reason of lapse of lime

## Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Illen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been flied by the Secretery.

## (1) Place For Filling Notice; Form.-

(1) Place For Filing - The notice referred to in sub-(A) Under State Laws

(i) Reet Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designeted by the laws of euch State, in which the property subject to the lien is siluteted; end

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the iten is altueted; except that State lew merely conforming to reenecting Federal law establishing a netional filing system does not constitute a second office for filing

as designated by the lews of such State; or

(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-tumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the iten is eltueted in the District of Columbia

> FIRMA 9 (44 - 1 (M-- 22)

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, et its physical location; or
- (B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of tien is flied.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The torm and content of the notice referred to eubsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after: the expirellon of such refiling period.

(2) Place For Filling.—A notice of the refiled during the required refilling period shall be effective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

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(3) Required Refiling Period.—in the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

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(2) Bond Accepted-There is furnished to the Seretary and accepted by him a bond that is conditioned upon ne payment of the amount assessed, together with alt interest respect thereof, within the time prescribed by law (including ny extension of such time), and that is in accordance with uch requirements relating to terms, conditions, and form of he bond and eureties thereon, as may be apecified by euch

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## COM Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-If notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Hev. January 1991)	NOTIC	e of Federal la	IX Lien Un	<u>aer interr</u>	iaj Revenue Lav	VS
istrict		Serial Numb	oer	Fo	or Optional Use by Recording	
В	ALTIMORE,	מא	529316	801		r.
otice is give ssessed agai ability has be aver of the Un his taxpayer	en that taxes nst the following een made, but nited States on	i, 6322, and 6323 of th (including interest ar ng-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to	CLERIC CIRCUIT COURT 93 AUG 18 AM 9: 55 QUEEN ANNE'S COUNTY	
me of Taxpay	er IRVIN	JARRELL			CEIVED IRCUIT	
	RR 1 BOX 9 GOLDSBORO,		• _ /		COURT 1 <b>9: 55</b> 1 COUNTY	
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certification of the date of the d	n in column (e),	this notice	Unpaid Balance of Assessment	
1040	12/31/91		Ø5/31/93	Ø6/3Ø/Ø3	1	     k
		£.				አ
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 6437.84	<del></del>
This notice wa	s prepared and	signed atBALTI	MORE, MD		, (	on this,
he <u>5th</u> d	ay of Aug	us‡9 93 .				Ħ
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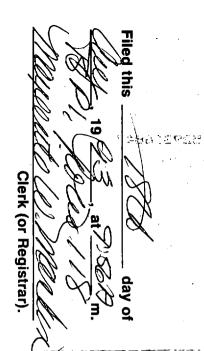
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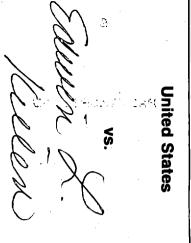
Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(* 1011 0 0 1)					0 0			
District		Seria	Serial Number			For Use by Recording Of		
DELAWARE-MA	ARYLAND		529	316801				
of the internal all statutory ad taxes and addingtion	to the following- Revenue Code had tons. Therefor itions has been a lad revenue tax lies authorized to not additions.	ave been satisfiere, the lien provide released. The proper was filed on	d for the ta led by Cod pper officer 구ugus c	xes listed beloe e section 6321 in the office	ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT  97 JUL 17 PM 1: 05  QUEEN ANNE'S COUNTY	
Name of Taxpa	yer IRVIN J	ARRELL					RECEIVED COURTERCUIT COURT	
	R 1 BOX 93 OLDSBORO,		538-160	14			OS NTY	
COURT RECOR Liber 1	RDING INFO Page 118	RMATION: UCC No. n/a		Serial No 1987	o.			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Nu		Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)	
1040	12/31/91	214-30-908		5/31/93	06/30/0		6437.84	
Place of Filing		OF THE CIRC ANNE'S COUN VILLE, MD			т	otal \$	6437.84	
his notice was	prepared and si	gned at	altimor	e, MD		· 	, on this,	
he day	SHUL_lo	, 1997						
Signature	-			Title	Chief, SF	·f		



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Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

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# ო Place For Filing Notice; Form.-

(1) Piece For Filling . The notice referred to in subsection (e) ehall be filed-

(A) Under Stete Lews

(a) Under State Lewa (i) Real Property - in the cese of real property in one office wilhin the State (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to

the lien is situiteled; end
(ii) Personal Property in the case of personal property, whether tengible or intangible, in one office within the Stele (or the county, or other governmental subdivision), as designeted by the lews of euch Slete, in which the property subject to the ilen is sliueled; except that Slete law merely conforming to reenacting Federal lew establishing a national filing system does not constitute a second office for filing

as designated by the lews of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the Stale has not by lew designeted one office which meets the

requirements of subpersgraph (A), or (C) With Recorder Of Deeds Of The District Of Co-lumble - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the

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- Securities
- Motor vehicles



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(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) in the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in requietione issued by the Secretery) concerning e change in the laxpayer's residence, if e notice of such lien le also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien:

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day an which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatlefied or has become legally unenforceable; or (2) Bond Accepted-There is furnished to the Se-

cretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return information.

## TO (N) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding tien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such fien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

notice is given assessed againability has befavor of the Uthis taxpayer	en that taxes inst the followir een made, but nited States on for the amounts that may	I, 6322, and 6323 of the (Including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.  L KILLEN	nd penalties) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to	, , , , , , , , , , , , , , , , , , ,	CLERK, CIRCUIT COURT 93 AUG 18 AM 9: 56 QUEEN ANNE'S COUNTY
IMPORTANT below, unless	RELEASE INFO notice of lien is day following suc	39 L. MD - 21-623  RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice	- A	RECEIVED RK. CIRCUIT COURT NG 18 AM 9: 56
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling	or	Unpaid Balance of Assessment
1040 1040 1040 1040 1040	12/31/84 12/31/85 12/31/86 12/31/87 12/31/88	221-28-1657 221-28-1657 221-28-1657	02/04/91 02/04/91 02/04/91 02/04/91 10/07/91	Ø3/Ø6/ Ø3/Ø6/ Ø3/Ø6/ Ø3/Ø6/ 11/Ø6/	Ø1 Ø1 Ø1	34.10 3247.98 2576.00 2450.09 1759.43
				e **		
Place of Filing		ANNE'S COUNTY	COURT	Tot	al \$	10067.60

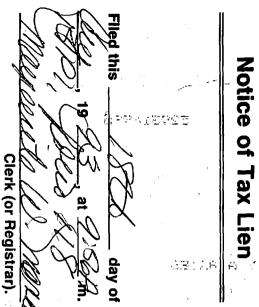
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

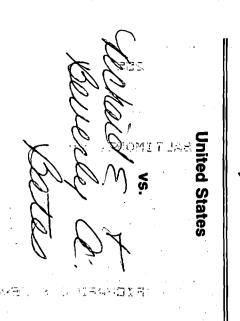
ACS

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

52-01-6999





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# Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same efter demand, the emount (including any interest, additional amount; eddition to lax, or assessable penelty, together with any costs that mey accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another dete\_is specificelly fixed by lew, the ilen imposed by section 8321 shell erise at the time the assessed frament is made and shell continue until the liability for the amount so assessed (or a judgment against the taxpeyer arising out of such liability) is settisfied or becomes unenforceable by reason of lepse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien impos-

ed by section 6321 shell not be valid as egeinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

## (1) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the Siete (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situteted; end

(II) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Siste-(or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenecting Federal few establishing a netional filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by law designeted one office which meets the requirements of subperagraph (A), or

requirements or euoperagreph (A), or (C) With Recorder OI Deeds Of The District Of Columble - In the office of the Recorder oI Deeds of the District oI Columble, if the property subject to the lien is eliusted in the District oI Columbla.

REVINUE OFFICER
FOR-RESE

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shell be deemed to be situated-(A) Reel Property - In the cese of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tangible or inlengible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid not with standing eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1989

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of fien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treated as flied on the dete on which it is flied (in accordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only.

(A) if-(f) such notice of lien le reflied in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, end the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also tiled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of ilen, the term "required refilling period" means-

JOHOTH SEE

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period tor such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cartificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togeth—er with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

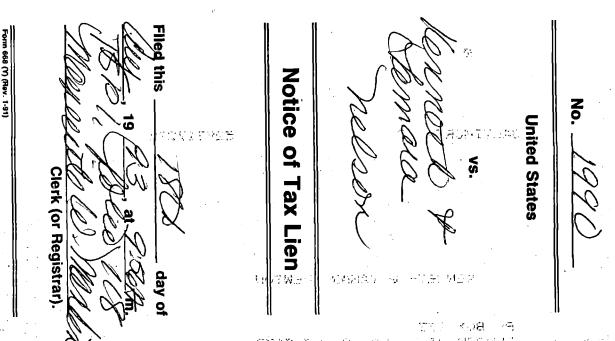
# and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

255

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	x Lien Un	der Inte	ernal F	Revenu	ie Laws	;
District			Serial Numb	oer		For Optional Use by Recording Office			
BA	529316	995				H P			
As provided by notice is give assessed agair liability has be favor of the Unthis taxpayer interest, and co	n that taxes est the followin en made, but ited States on for the amou	(including ng-named to it remains all proper int of the	Interest ar taxpayer. De unpald. Th ty and rights	nd penalties) homand for paymere erefore, there is to property be	ent of this s a lien in longing to		QUEEN ANNE'S COUNTY	RECEIVED CLERK, CIRCUIT COURT 93 NUC 18 NH 9: 55	
Name of Taxpay	er RICHAR	DE & B	EVERLY A	BATES			.H003 S.	VED UIT COURT MM 9: 56	•
	20 NICHOL: STEVENSVIL		RD 21666			•	٧1	တ ည	بر ال <sub>ل</sub> ا
below, unless shall, on the da in IRC 6325(a) Kind of Tax	notice of lien is ay following such Tax Period Ended	refiled by h date, ope	the date give rate as a cert ng Number	to each assessment to each assessment	this notice as defined Last Day Refiling		of Asse	Balance essment	<b>-</b>
(a) 1Ø4Ø	<i>(b)</i> 12/31/92	-	( <u>6)</u> 8-2112	(d) Ø8/Ø9/93	<i>(⊖)</i> Ø9/Ø8/	/ø3	<u>(1</u>	<u>7</u> 335.91	
			Ustralia 1 Letture 1 Lettu					·	Hai
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	To	otal \$	6	335.91	•
This notice was	s prepared and	signed at .	BALTI	MORE, MD		-		, on	this,
the9th da	y of	us‡9	93						ri ·
Signature for	w: America	al .		Title	<u></u>	52- <b>Ø</b> 1-3			



### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person lisble to pey any tax neglects or refuses to pay de eame efter demend, the emount (including any interest, together with any costs thei may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by eection 0321 shell erise at the time the assessment is mede end shell continue until the liability for the amount so assessed (or e judgment egeinst the taxpeyer arising out of such liability) is setisfied or becomes unenforceable by reason of lepse of time

### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos-

ed by section 6321 shall not be veild as egeinst any purchaser, holder of a security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

### o Place For Filling Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under Stete Laws

(i) Real Property - in the case of reel property, in one office within the State (or the county, or other governmental aubdivision), as designated by the lews of such State, in which the property subject to

the ilen is eltutated; end
(ii) Personal Property in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designed by the laws of such State, in which the property subject to the tien is situated; except that State law merely conforming to reenacting Federal lew esteblishing e netional filing system does not constitute e second office for filing as designeled by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is elitueted, whenever the State has not by lew designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the lien is situeted in the District of Columbia.

> 四三组合。当时 연구면을 되었다. 나라를

(2) Situs Of Property Subject To Lien · For purposes of paregraphs (1) end (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, et its physical locetion: or

(B) Personal Property in the case of personal property, whether tengible or intangible, et the recidence of the taxpeyer et the time the notice of lien is flied.

For purposes of paragreph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(a) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refliing period, such notice of lien shalt be treated as filed on the dete on which it is fited (in accordance with subsection (f) after. the expiration of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required refiling period shall be effective only-

(A) H-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

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Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulations as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of tien has been filed pursuant to section 6323(f), the amount of the cutatanding obligation escured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y) (Rev. 1-91)

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Intei	rnal l	Revenue Laws	Ì
District		Serial Num	nber		For Opti	onal Use by Recording Offic	:e (
As provided by notice is give assessed againg it is before the Urthis taxpayer interest, and column of Taxpayer	en that taxes inst the followir een made, but hited States on for the amou costs that may for KENNET	MD  1, 6322, and 6323 of the discount of these taxes, accrue.  MD  1, 6322, and 6323 of the discount of taxpayer. Discount of the discount of	529317 the Internal Reve and penalties) h Demand for paym herefore, there i ts to property be and additional	nue Code, nave been ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 93 AUG 18 AH 9: 56 QUEEN ANNE'S COUNT	i i i i i i i i i i i i i i i i i i i
IMPORTANT below, unless	notice of lien is lay following suc		ct to each assessren in column (e),	this notice		COURT 9: 56 COUNTY	k y
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day fo Refiling (θ)	r	Unpaid Balance of Assessment (f)	— ( _
1040	12/31/92	216-56-2095	Ø5/17/93	Ø6/16/9	73	8Ø8.33	1 1 1
	QUEEN CENTR s prepared and	OF THE CIRCUI I ANNE'S COUNTY REVILLE, MD 2 signed at	1617 IMORE, MD	Tota	al \$	8Ø8.33 , on t	
Signature f	L. Howa	el e	Title		ANAGE 2-Ø1-		_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen
Rev. Rul. 71466, 1971 - 2 C.B. 409)

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tent of the Market

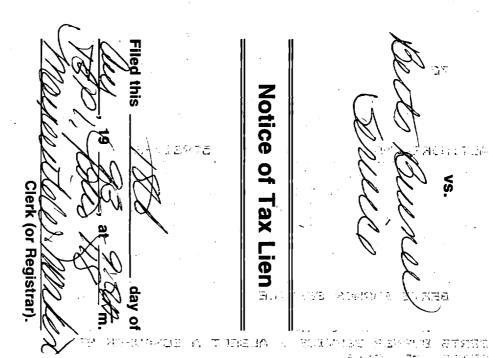
Form 668 (Z) (Rev. 10-2000)

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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:	ECC/CELE EMDIC	VIID ADEA #4	Serial	Number		For Us	e by Recordi	ng Office
Lien Unit Phon	ESS/SELF EMPLO e:(410) 962-18	B71 AREA #4		52931727	75			
of the Internal additions. The additions has I internal revenu 1993, these taxes an Name of Taxpa KENNETH &	TAMARA NEWI	satisfied the taxe wided by Code see proper officer in a none Auguste the books to see the	es listed ction 63 the off 1St 1 show the	below and all st 21 for these tax ice where the no 8	tatutory ces and otice of		OZ AUG 30 PM 2: 15	RECEIVED
Liber Pag n/a n/	ge UCC No.			MATION:				
Kind of Tax	Tax Period Ending (b)	Identifying Nun	nber	Date of Assessment (d)	Re	efiling	of Asses	ssment
1040	12/31/1992			•		-		808.33
Place of Filing	QUEEN	ANNE'S COU	NTY			Total	\$	808.33
	s prepared and sig			timore, MD				_ , on this,
Signature (	JOP 7. A	helta		_		ce Techn	ical Sup	port
(NOTE: Cer	COURT RECORDING INFORMATION:  Je UCC No. Serial No. 1990  Tax Period Ending (b)   Identifying Number (c)   Col. (d) (e) (f)    12/31/1992   216-56-2095   05/17/1993   06/16/2003   808    ***********************************		elease of					



### **Excerpts From Internal Revenue Code**

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### Sec. 6321. Lien For Taxes

If any person liable to pay any tax naglects or reluses to pay he same after demand, the emount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition tharelo) shall be a lien in fevor of the United States upon all property and rights to property, whether reel or personel, belonging to

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### Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in sub-(e) shell be filed-

(A) Under Stata Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situteled; end

(ii) Personel Property-in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Siele, in which the property subject to the lien is situeted; except that Siale lew merely conforming to reenecting Federal law establishing e national filing system does not constitute a second office for filing as designated by the laws of such Stete; or

With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the

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(2) Situs Of Property Subject To Lien - For purposes of

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For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbie.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Mojor vehicles



(g) Refiling Of Notice.—For purposes of this

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(ii) In the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

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United

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Un	der Interi	nal Re	venue Law	S
District	•		Serial Numb	er	F	or Optional	Use by Recording O	ffice
ВА	LTIMORE	MD		529317	331			
As provided by notice is give assessed agair liability has be favor of the Unthis taxpayer interest, and co	n that taxes nst the followir en made, but lited States on for the amou	(including ng-named it remains all proper int of the	interest ar taxpayer. De unpald. The ty and rights	nd penalties) in emand for paymere erefore, there is to property be	nave been lent of this is a lien in lelonging to	*.	CLERK CIRCUIT COURT 93 AUG 10 AM 9: 55 QUEEN ANHE'S COUNTY	<b>,</b> (
			SERVICE	BERT A SCH	AUBER SF		CUIT COURT AM 9: 55	
IMPORTANT F	RELEASE INFO notice of lien is ay following suc	RMATION: refiled by	the date give	to each assessr n in column (e), ificate of release	this notice		<b></b>	4,
Kind of Tax	Tax Period Ended (b)_	identifyl	ng Number (c)	Date of Assessment (d)	Last Day for Refiling		Inpaid Balance of Assessment (f)	
941	12/31/92	52-1	395896	Ø4/12/93	Ø5/12/Ø3	3	3128.54	
			and San San					¥ b
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	Total	\$	3128.54	<u></u>
This notice was	s prepared and	signed at	BALTI	MORE, MD			, or	n this,
the <u>11th</u> da	y of <u>Aug</u>	บร <b>†</b> 9	93					
Signature	L. Hoard			Title	MAN	NAGER		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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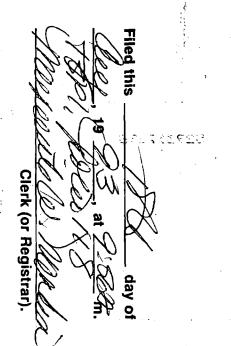
Form 668 (Z) (Rev. 10-2000)

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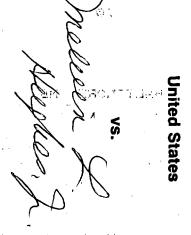
Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:			Serial Number	For U	se by Recording Office
	NESS/SELF EMPLO Ne: (410) 962-18		52931733	1	
of the Internal additions. The additions has internal revenue 1993 these taxes as	I Revenue Code has berefore, the lien probeen released. The ue tax lien was filed in the authorized to not to he was authorized to he was a file was authorized to he was authorized to he was a file was a file was authorized to he was a file was a file was authorized to he was a file was a fi	satisfied the taxes vided by Code sect e proper officer in to on Augu ote the books to sh	equirements of section 6 s listed below and all station 6321 for these tax the office where the nost 18 how the release of this	atutory es and otice of	RECEIVED CLERK, CIRCUIT COURT  01FEB 12 AM 11: 52  0UEEN ANNE'S COUNTY
Residence Liber Pa	PRICE, M		E % ALBERT A S	CHAUEER SR	URT <b>52</b> NTY
	/a n/a	1991		Ì	
Kind of Tax	Tax Period Ending (b)	Identifying Num	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1992	52-139589	<del></del>	05/12/2003	3128.54
Place of Filing	CLERK QUEEN	OF THE CIR ANNE'S COU EVILLE, MD	NTY	Total	\$ 3128.54
	as prepared and sign		Baltimore, MD		, on this,
Signature	4 7. J	heller	Title Comp Mana	ager 	nical Support
(NOTEL P.	retitionts of afficer and	orizod by love to take	a alka a kul a dama a a ta ila - a t - a	anatial to the validity of	t Costificate of Deleges of



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### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax naglects or ratuses to pay e same efter damend, the emount (including any interest, iditional amount, addition to tax, or assessable panalty, together with any costs that may accrue in addition thereto) shall be a lian in fevor of the United States upon all property and rights to property, whether real or personal, balonging to euch person.

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by taw, the lien Imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so assassed (or a judgmant egainst the taxpayer arising out of such liebility) is selisfied or becomes unenforceable by reeson of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judament Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment tien creditor until notice thereof which meats the requirements of subsection (f) has been tiled by the Secretery.

### η Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (e) shell be filed-(A) Under Stete Laws

(i) Reel Property - in the case of rael property, in one offica within the State (or tha county, or other governmental subdivision), as dasigneted by the lews of such Stets, in which the property subject to the tien is situteted; end

(ii) Personal Property-in the case of personal property, whather tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal law establishing a national filling system does not constitute a second office for filling

as designeted by the lews of such State; or
(B) With Clerk Of District Count in the office of the clerk of the United States district count for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the requirements of subperegreph (A), or (C) With Recorder Ot Deeds Of The District Of Co-

tumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the iten is situated in the District of Columbis.

9년17年17日で、3月7時年に17日

0.031-19-13

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) end (4), property shell be deemed to be attueted-(A) Raal Property - In the case of reel property, et its physical location: or

(B) Personal Property-in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer at the time the notice of iten is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the rasidence of a taxpayar whose rasidance is without the United Stetas shell be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1992

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Fliing. A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien le reflied in the office in which the prior notice of lien was flied, and ....

(II) In the case of real property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Sacretery received written information (in the manner prascribed in regulations issued by the Secretary) concerning e change in the texpeyer's residence, if e notice of such lien is elso tiled in eccordance with subsection (f) in the State to which such residence i

(3) Required Refiling Period.—In the case of any notice of lien, the term "raquired refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requletione as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 deye after the day on which .

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legalty unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordence with euch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return information.

### 23 (N) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), th: amount of the outstanding obligation secured by such ill may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

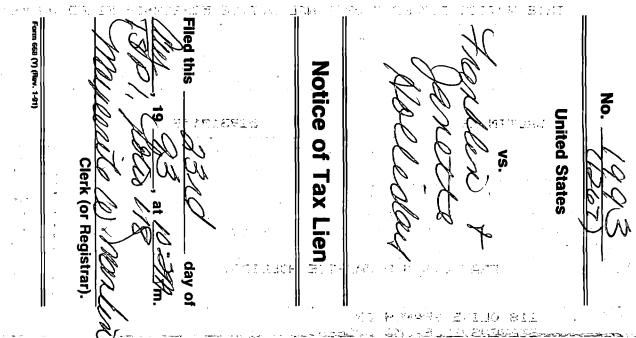
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	x Lien Un	der Inte	rnal l	Revenue Laws	
District			Serial Numb	per		For Opti	onal Use by Recording Offic	CO
	ALTIMORE,	<del></del>	nd 6323 of th	529317				
notice is give assessed againg liability has be favor of the Ur this taxpayer interest, and c	en that taxes not the following the made, but noted States on for the amoustists that may	(Including ng-named It remains all prope int of the	g interest ar taxpayer. De s unpaid. Th rty and rights	e Internal Reve nd penalties) is emand for paym erefore, there is to property be and additional	nave been lent of this sallen in lenging to	•	RECEIVED COURT CLERK, CIRCUIT COURT 93 NUG 18 AN 9: 56 OUEEN ANNE'S COUNT	ЯŅ
lame of Taxpay	er MELVIN	L. HUG	GHES, JR.		}		NE'S COUNT	
	28 J QUEEN CHESTER, M						4	
below, unless	notice of lien is lay following suc	refiled by	the date give	to each assessi n in column (e), ificate of release	this notice			l S
Kind of Tax	Tax Period Ended (b)	identify	ng Number	Date of Assessment	Last Day for Refilling	or	Unpaid Balance of Assessment (f)	
1040	12/31/92	219-4	12-2684	Ø5/17/93	Ø6/16/	03	2009.67	
								Fit - D
,								
		·						
Place of Filing				<u> </u>	<u></u>	_		
·	QUEEN		E CIRCUIT 6 COUNTY , MB 21	COURT	To:	tal \$	2009.67	Ğ.
This notice wa	s prepared and	signed at	BALTI	MORE, MD	<u></u>		, on 1	this,
the <u>13th</u> d	ay of Aug		<del>93</del>					
ignature for	Hoara	NG		Title		EVENUI 2-Ø1-	E OFFICER 3530	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)



Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demend, the emount (including any interest, additional emount, eddition to tax, or assessable penelty, together with any costs that may accrue in addition therato) shall be a lien in fevor of the United Stales upon all property and rights to property, whether rest or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dele is specifically fixed by lew, the lien imposed by eaction 8321 shall erise at the time the assessiment is made and shell continue until the liability for the amount so essessed (or e judgment egeinst the taxpeyer snaing out of such liebility) is satisfied or becomes unenforceable by reeson of lepse of I)me.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos-ed by section 6321 shell not be valid as egainst eny purches. er, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

#### ო Place For Fillng Notice; Form.-

(1) Piece For Filling - The notice referred to in subsection (a) ehell be filed-

(A) Under Siele Laws
(I) Reel Property - In the case of reel property, In one office within the Stele (or the county, or other governmental aubdivision), as designated by the laws of euch Stele, in which the property subject to

the lien is situteled; and
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such Stale, in which the property subject to the tien is situated; except their State law merely conforming to resencting Federal law setablishing a national filing system does not constitute a second office for filing es designeted by the lewe of such State; or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is eltueled, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Cotumbla - tn the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be altueted-(A) Reel Property - In the case of real property, et its physical location; or

(B) Personal Property in the case of personel property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is tiled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Steles shall be deemed to be in the District of Columbia,

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien Imposed by section 6321 Is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of flert shall be treated as filed on the dete on which it is flied (to accordance with subsection (f) effer the expiration of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) If-

(i) each notice of lien te refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the Siete in which euch residence ( loosted.

(3) Required Refilling Period.—In the case of any notice of iten, the term "required refiting period" means-

(A) the one-year period ending 30 days after the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refillingened for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully ealisted or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and euratias thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding iten,-if notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain e right in such property.

2.2

Department of the Treasury - Internal Revenue Service

(Mev. Dalidary 1991)	NOTIC	e of rederal la	ıx Lien Un	iaer interi	nai Kevenue Laws
District		Serial Numb	er	F	For Optional Use by Recording Office
E	BALTIMORE		529318	3158	
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes inst the following een made, but nited States on for the amounts that may	1, 6322, and 6323 of the (Including Interest armg-named taxpayer. De it remains unpaid. The all property and rights unto these taxes, a accrue.  IN M & JANETTE	nd penalties) is mand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 93 AUG 23 AT 10: 29 QUEEN ANNE'S COUNTY
Tamo or Taxpa	you I RHINKE	TIN IN COMMETTE	HOLLIBAT		COURT ID: 29
Residence	218 OLIVE STEVENSVIL				
below, unless shall, on the c	notice of lien is day following suc	RMATION: With respect refiled by the date given h date, operate as a certing INAL DATE IN Identifying Number (c)	n in column (e), ficate of release	this notice as defined	Unpaid Balance of Assessment
1049			10/12/87	11/11/97	<del> </del>
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MI	YTNUC	Total	7134.18
Original	Recording	Data: 1	1268 -	· · · · · · · · · · · · · · · · · · ·	
This notice wa	s prepared and	signed atBALT	IMORE, MD.	<u>·</u>	, on this
the 18th d	ay of August	_ , 19 <u>93</u> .			. )
Signature	L. Howa		Title	Chief, S	SPf
(NOTE: Certif	icate of officer author	rized by law to take acknowledg	ments is not essenti	al to the validity of N	Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

ON PROMITTIONS

529316158

August 25

PROMULION & JOANS TO HOLLLYDAY

CAR GULLVE BRANCH ER STEVENSURILE, MD 21665

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word (simpl 1991

231-76-5512 \_\_0/12:87 \_\_1:11/97 7131.18 1040 L0701/36 

CLERK OF THE CIRCUIT CLURT QUEEN ANNERS COUNTY CENTREV)LUE, LEGO LIGIT

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어떻만 나라들으셨다.

Form 668 (Z) (Rev. 5-94)

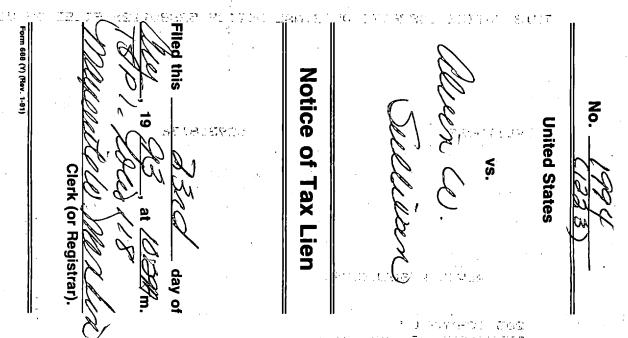
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Department of the Treasury - internel Revenue Service

### Certificate of Release of Federal Tax Lien

District		Seriel Numi	ber		For	Use by Recording Office
B	<u>ALTIMORE.</u>	MD	529318	1 <u>58</u>		
I certify that as of the internal all etatutory ac texes and add notice of intern	to the following- Revenue Code hiditions. Therefor Itions hes been it tel revenue tax lies a authorized to n	neme taxpeyer, the requeve been setisfied for the re, the lien provided by Crelessed. The proper offen wes filled on the books to show	Irements of sections taxes lieted below code eection 6321 licer in the office August 23	on 6325 (e) ow end for for these where the		OLERI OLERI
			<del></del>		ı	
	'"FRANKLIN	M & JANETTE HO	LLIDAY			RECEIVED CORCUIT
	218 OLIVE I STEVENSVILI					ED COURT
COURT RECO	ORDING INFO		Camian Na			
1	Page 113	UCC No. n/a	Serial No 1993	•		· · · · · · · · · · · · · · · · · · ·
Kind of Tax (a)	Tex Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Da Refili <i>(e)</i>		Unpaid Balance of Assessment (1)
1040 *****	12/31/86 ******		10/12/87 ******	11/11/ ****		7134.18 *******
				QUEEN ARNE'S COUNTY	95 AUG 28 PH 11 08	REVELVED
Place of Filing	-					
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21			Total	7134.18
This notice was	prepared and si	gned atBALTI	MORE, MD			, on this,
he <u>21st</u> day	of August	, 19 <u><b>95</b></u> .				·
Signature	Miss		Title	Chief,	SF:f	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any lax naglects or rafuses to pay he seme aftar demand, tha amount (including eny intarast, additional emount, addition to tax, or assessable panalty, togethar with any costs that may eccrua in eddition thereto) shall be ellen in fevor of the United Stetes upon all property and rights to property, whathar raal or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless-another, data is specifically fixed by taw, the tien imposed by section 6321 shell erisa et the lime the essessmant is made and shell continua until the liebility for tha amount so assessed (or e judgment against the taxpeyer arising out of such liability) is satisfied or becomes unanforceable by reason of tapse of tima.

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### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be veild as egains any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meete the require-ments of subsection (f) has been filed by the Secretary.

### ო Place For Fillng Notice; Form.—

(1) Piece For Filing - The notica refarred to in subsection (e) shall be filed-

(A) Undar Siete Laws

(i) Reel Property - In the casa of raal property, in one office within the State (or the county, or other governmental eubdivision), as daeigneted by tha lews of such Siete, in which tha property subject to the lien is situtated; and

(ii) Parsonel Property in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), es deeignated by the laws of euch Stete, in which the property subject to the lien is eltuated; except that State law merely conforming to reenacting Federal lew establishing e netional filling system does not constitute a second office for filing es designated by the lews of euch State; or
(B) With Clerk Of District Court-in the office of the

clerk of the Unlied States district court for the judicial district in which the property eubject to lien le situated, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lian - For purposes of paragrephs (1) and (4), property shall be deemed to be ellusted-(A) Reel Proparty - In the case of real property, et its physical location; or

(B) Parsonal Property in the case of parsonal property, whether tangible or intengibla, all tha residence of the taxpayer et the time tha notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece et which the principal exacutive office of the business is located, and the residence of a taxpayer whose residence to without the United States shall be deemed to be in the District of Columbia.

(3) Form - The lorm and contant of the notice rafarred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of law ragarding the form or contant of a notice of lien.

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- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the menner presorbed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the dete on which it is filled (in accordance with subsection (i) after,  ${}_{2}$ the exptrellon of euch refiling period.

(2) Place For Filing,—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of iten is reflied in the office in which the prior notice of lien was filed, and

(ii) in the cese of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under eubparagraph (A), the Sacrelary recaived written information (in the menner prescribed in ragulatione issued by the Secretary) concerning e chenga in the taxpayer'e residence, if e notice of euch lian is also filed in accordance with subsection (f) in the Stata in which such residence is

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(A) the one-year period ending 30 days after the axpiration of 10 years efter the date of the essessment of the lax, and

(B) the one-year period ending with the expiration of 10 yeers after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary shall leave a cartificate of release of any lien imposed with respect to any internal revenue lax not leter than 30 days efter the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditione, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### Bassion Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

District Serial Number For Optional Use by Recording Office BALTIMORE 529318136 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been QUEEN ANNE'S COUNT assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrue. Name of Taxpayer ALVIN W SULLILVAN Residence 203 JOHNNY LN STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC+6625(g)prects original date in col. (e) \*\*\* Tax Period Last Day for Unpaid Balance Date of **Assessment** Kind of Tax Ended **Identifying Number** Refiling of Assessment **(f)** (a) (b) (d) (e) (c) 11/11/97 9140.35 214-56-1535 10/12/87 104億 12/31/86 Place of Filing CLERK OF THE CIRCUIT COURT 9140.35 QUEEN ANNE'S COUNTY Total CENTREVILLE, MD Original Recording Data: BALTIMORE, MD. This notice was prepared and signed at \_\_\_ the 18th day of August Signature Title Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

**United States** 

vs.

Release of Tax Lien

Clerk (or Registrar).

Form 668 (Rev. 9-83)

294

Form 668

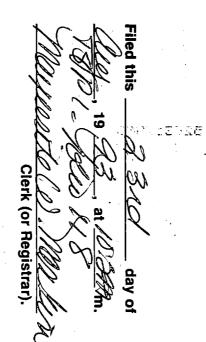
(Rev. Sept. 1983)

Department of the Treasury - Internal Revenue Service

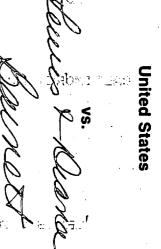
### Certificate of Release of Federal Tax Lien Rambow Plaza Suite 500-1B

·					P.O. Box 177 Chester, Maryland 21619
District		Serial Number			For Optional Use by Recording Office
BALTIMORE	, MD	52931	8136		
Internal Revenue ( additions. Therefore been released. The	Code have been sat re, the lien provided proper officer in the , 1993, is aut	ed taxpayer, the requirement isfied for the taxes listed to by Code section 6321 for the entice where the notice of its thorized to note the books to	pelow and for all sees taxes and addit	statutory ions has lien was	RECEIVED CLERK, CIRCUIT COURT 95 JUL 13 AM 9: 1, 1 QUEEN ANNE'S COUNTY
Name of taxpayer	A T 11 T N T 17	CHALLIAN			NNE'S
Residence	203 JOHN	SULLIVAN NY LN ILLE, MD 21666			IVED COURT
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	214-56-1535	10/12/87	11/11/97	9140.35
					ACUMUNG FEE 1.00 TUAL 5.00 Kesa Cadi Acet & 1.000 So ACB bik & 6.00 Jul 130 1380 89245 20
Place of filing		THE CIRCUIT COUE'S COUNTY LE, MD. 21617	RT	Total	\$ 9140.35
This certificate was pre	pared and signed a	Salisbury, M	aryland		, on this
the Z day of _	Ju1y	, 1995			
Stephen D	Therty Dok		Title	p Manager	
acchuen n				F	

Group Manager (NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409.)



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### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the seme after demand, the emount (including eny interest, additional amount, addition to tax, or assessable penalty together with eny costs that mey eccrue in addition inereto) shall be a lien in favor of the United States upon all property end righte to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete\_is\_specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assess ent is mede\_and shall-continue until the liebility for the emount so essessed (of e judgment against the taxpeyer erteing out of euch tlability) is satisfied or becomes unenforceebte by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as ageinst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### η Place For Filing Notice; Form.—

(1) Plece For Filing - The nolice referred to in subsection (e) shall be filed-

(A) Under State Laws

(i) Reel Property In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lish is situteted; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that Stete lew merely conforming to reenecting Federal lew establishing e national filing system does not constitute a second office for filing as designated by the lews of such State; or (B) With Clerk Of District Court-in the office of the

clerk of the United Steles district court for the judicial district in which the property subject to lien is situated, whenever the Stele has not by law designeted one office which meets the

requirements of subperagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Cotumble.

공의 인원인의 표명(BROWS)

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extent required by subsection (f) (4), end (B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

 $\mathcal{I}_{i}^{(n)}$ (2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) end (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, et its physical

(B) Personal Property-In the case of personal property, whether tengible or inlengible, et the residence of the laxpeyer et the lime the notice of lien is filed,

For purposes of peregraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal executive office of the business is localed, and the residence of e taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (e) shalt be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of e-notice of flen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securilles
- Motor vehicles



Lien # 1995

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of flen to refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection;(f) after the expirelion of such refilling period.

(2) Place For Filling.—A notice of ilen refiled

during the required refilling period shall be effective only-

(A) If-

(i) euch notice of ilen ts refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refilling is entered and recorded in an index to the Secretary received written information (in the menner prescribed in regulationa issued by the Secretary) concerning a change in the laxpayer's residence, if notice of such lien is also filed in accordance with subsection (I) In the State to which such residence !

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilting period" means-

(A) the one-year period ending 30 days after the expiretion of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilin period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-cretery and eccepted by him e bond that is conditioned upon the payment of the amount assessed, logether with all interest in respect thereof, within the time prescribed by law (includin any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### - (6) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding lien,-if notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by euch lien may be disclosed to any person who furnishes eatlefactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

BENETE:

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

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District			Serial Numb	oer	<u> </u>	For Optional U	se by Recording Offi	
B	ALTIMORE,	MD		529317	'8Ø3			ħj+
notice is give assessed agai liability has be favor of the Ui this taxpayer	y sections 632 en that taxes nst the following een made, but nited States on for the amou costs that may	(Including ng-named t it remains all propert int of the	interest ar axpayer. De unpaid. The y and rights	nd penalties) in emand for paymerefore, there is to property be	nave been lent of this s a lien in lionging to	QUEEN ANNE'S COUNTY	CLERK, CIRCU 93 AUG 23 J	
Name of Taxpay	yer LEWIS		BARNETT			COUNTY	Nilo: 24	hh.
	STEVENSVIL		21666-9	2 <b>692</b>				. •
below, unless		refiled by t	he date give	n in column (e), ficate of release	this notice as defined			
Kind of Tax (a)	Tax Perlod Ended (b)		g Number	Date of Assessment (d)	Last Day for Refiling (e)		pald Balance Assessment (f)	
1040 1040	12/31/9Ø 12/31/91		2-9234 2-9234	Ø7/12/93 Ø7/12/93	Ø8/11/Ø Ø8/11/Ø	•	8784.31 8811.96	, i. i.
	·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				en e	- Ji Ji Ji
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COURT	Tota	I \$	17596.27	_
This notice wa	s prepared and	signed at _	BALTI	MORE, MD			, on t	this,
thed	ay ofAug	ust , t9	93					al e
Signature	J. HOWA	AN		Title		VENUE OF -Ø1-3529		_ (
(NOTE: Certif	icate of officer autho	rized by law to	take acknowledg	ments is not essenti	al to the validity of	Notice of Feder	al Tax Ilen	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

United S itates

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same after demend, the amount (including any interest, additional emount, eddition to tax, or assesseble penalty, together with eny costs that mey accrue in addition thereto) shell be a lien in favor of the United States upon all property and rights to properly, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien Imposed by section 6321 shall erise at the time the essess-ment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such liebility) is satisfied or becomes unenforceable by reason of lease of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The lien Imposed by eection 6321 shall not be velid as egeins! any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretery.

### (1) Place For Filing Notice; Form.-

(1) Piece. For\_ Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

(I) Real Property - In the cese of real property, In one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of euch Siale, in which the property subject to the lien is sliuleled; and
(ii) Personal Property-in the case of personal

property, whether tangible or intengible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State lew merely conforming to reenscting Federal lew establishing a national filling system does not constitute e second office for filing as designeted by the lews of such Stele; or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property eubject to lien is situeted, whenever the State has not by lew designeted one office which meete the

requirements of subparegreph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the Dietrict of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Properly Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situated (A) Reel Property - In the case of reel property, et its physical

(B) Personal Property-In the case of personal property, whether lengible or intengible, at the residence of the taxpeyer of the lime the notice of lish is filled.

For purposes of peragraph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece at which the principal executive office of the business is located, and the residence of a laxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is flied (in accordance with subsection (f) after the expiration of such refilling partod.

(2) Place For Filing -- A notice of lien refilled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lish is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations lesued by the Secretary) concerning e change in the laxpeyer's residence, if notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence le

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiretion of 10 years after the date of the assessment of the lax, and

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any iten imposed with respect to any internal revenue tax not later than 30 deys after the da on which -

(1) Lieblity Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to eny person who furnishes satisfactory written evidence that he has a right in the property aubject to such lien or intends to obtain e right in such property.

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Form		(Y)

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

							<b>—</b> ,
Pistrict	-	Serial Numb	per	}	For Options	al Use by Recording Office	
BA	ALTIMORE, I	MD	529318	348			) n
notice is give assessed agali liability has be favor of the Ur this taxpayer	en that taxes nst the followingen made, but nited States on	, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights interes, as accrue.	nd penaitles) hemand for paymere learned for paymere learned to property be	ave been ent of this s a lien in longing to		CLERY, CIRCUIT COURT 93 AUG 30 AM IO: 24	(
lame of Taxpay	er ROY L	% MARY L RAFTER	t			SELVED STREET OF THE COURT	(
	915 CHESAP STEVENVILL		'13 ··· <sub>·</sub> ·· · · · · ·	•		ALKI 12.1	#.i
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			,
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling <i>(θ)</i>		Unpaid Balance of Assessment (f)	_
1040 1040	12/31/84 12/31/85		Ø5/14/9Ø Ø5/2Ø/91	Ø6/13/ Ø6/19/		3529.39 1697.Ø9	þ.
			·				ļ
				- - -			
		-					11
Place of Filing				<u> </u>		<u> </u>	—
riace of Filling		OF THE CIRCUIT	COURT	To	otal \$	5226.48	
		ANNE'S COUNTY EVILLE, MD 21	1617				
This notice wa		EVILLE, MD 21	IMORE, MD			, on ti	his,
	CENTR	EVILLE, MD 21 signed at <u>BALTI</u>	_			, on th	his,

MARKINA DE MARKLAINE. DUBEN ANNES COUNTY, MAL I HEREBY CERTIFY THAT

RECEIVED FOR RECORD THIS THIS ...... DAY OF May 19 96 AT 2 46 and recorded in FI ORD BOOK FOR QUEEN SUNES

THE PARTY OF

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Form 668 (Z) (Rev. 5-94) Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District			Serial Numb	987		For l	Jse by Recording Office
DE	ELAWARE/MAF	RYLAND		529318	348		
I certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had a code had a code to the code of the code o	name taxpa ave been sa re, the lien p released. Th in was filed o lote the boo	Risfled for the provided by Cose proper office on following the state of the state	rements of section taxes listed belonged section 6321 cer in the office August 30	on 6325 (a) ow and for for these where the		CLERK, CIRCUIT COUR: 96 MAY -9 PM 2: 48 QUEEN ANNE'S COUNTY
Residence c	715 CHESAPE STEVENVILLE	EAKE DR E, MD 2	21666-27	13			CUIT COURT PM 2: 48 E'S COUNTY
Liber 1	RDING INFO Page 118		No.	Serial No 1996			
Kind of Tax (a)	Tax Period Ended (b)		ng Number	Date of Assessment (d)	Last Da Refilir (e)		Unpaid Balance of Assessment (1)
1040 1040 *****	12/31/84 12/31/85 *******	212~8	34-5491 34-5491 *****	05/14/90 05/20/91 *****	06/13/ 06/19/ 06/19/ ****	01	3529.39 1697.09 *******
·						,	
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COURT		Total	\$ 5226.48
This notice was				MORE, MD			, on this,
the 30th day	01 <u>05, + ;</u>	, 19_ <del>78</del>			·		
Signature	Mr.			Title	Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

### Excerpts From Internal Revenue Code

Clerk

(or Registrar)

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the emount (including eny interest, additional emount, eddition to tax, or assessable penalty, (ogether with any costs that may accrue in addition thereto) shall be a lien in levor of the United States upon all property and rights to property, whether reel or personal, belonging to

### Sec. 6322. Period Of Lien.

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(A) Under State Laws

(i) Reel Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situteled; end

(ii) Personal Property-in the case of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), es designeted by the laws of such State, in which the property subject to the lien is siliuated; except thei Siele lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing as designeted by the lews of such Siele; or
(B) With Clerk OI District Court-in the office of the

clerk of the United Sietes district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subperegreph (A), or
(C) With Recorder Of Deeds Of The District Of Coof Columbia, if the property subject to the lien is situated in the District of Columbia

SCA TIBTEGI, H.

118-14-57

(2) Situs Of Property Subject To Lien For purposes of paregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of reel property, et its physical location; or

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(B) Personal Property in the case of personal property, whether tengible or intangible, at the residence of the texpeyer at the time the notice of tien is filed.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shell be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities 5
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filled on-the dete on which it is filed (in accordance with subsection (f) effer the expiration of such refilling period.

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(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the texpeyer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is

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### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	x Lien Un	der Inte	ernal	<b>Revenue Laws</b>	
District			Serial Numb	per		For Op	tional Use by Recording Office	<u> </u>
	LTIMORE,	MD		529318	31 <i>7</i>			
As provided by notice is giver assessed againg liability has been favor of the Unithis taxpayer functions, and continued in the continued in t	n that taxes st the following made, but ted States on for the amou	(including ng-named it remains all prope int of the	g Interest au taxpayer. De s unpald. Th rty and rights	nd penaltles) hemand for paymerefore, there less to property be	nave been ent of this s a lien in longing to		RECEIVE CLERX, CIRCUI 93 AUG 30 AF	d 1'
lame of Taxpaye	CHARLE	S B. &	BRENDA J	. RITCH	<i>5</i> -		ECEIVED CIRCUIT CO	,
	903 MAIN UEENSTOWN		21658	<del>ana</del> na a	-	: · ·	TYEO CUIT COURT AH IO: 24	1
below, unless r	notice of lien is	refiled by	the date give	to each assessr n in column (e), ificate of release	this notice			<b>.</b> ¥::
Kind of Tax	Tax Period Ended (b)	identifyi	ng Number (c)	Date of Assessment (d)	Last Day f Refiling (θ)		Unpaid Balance of Assessment (f)	
1949	12/31/92	217-4	44-9407	Ø5/24/93	Ø6/23/	·Ø3	5978.77	ı
		<i>‡</i>			· · · · · · · · · · · · · · · · · · ·			
Place of Filing				L				_
	QUEEN	ANNE'S	E CIRCUIT 5 COUNTY , MD 21		То	tal \$	5978.77	# # # #
This notice was			——BALTI	MORE, MD			, on th	is,
the <u>zath</u> day	y of Aug	⊔s <del>1</del> 9	<del></del>					
Signature	Alogra P. VOTTA	do	AC	Title		HF.C	ONTACT ACS -0491	1

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-486; 1971 - 2 C.B. 409)

1997

**United States** 

VS.

### **Release of Tax Lien**

Form 668(Z) (Rev. 4-84)

296

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

### **Certificate of Release of Federal Tax Lien**

For Optional Use by Recording Office

Serial Number

the notice of in 19 93, is au taxes and additional description of Taxpayo	CHARLES E	e where	RECEIVED COURT CLERK, CIRCUIT COURT 94 MAR 11 AM 10: 27 QUEEN ANNE'S COUNTY		
	6903 MAIN S QUEENSTOWN,				λ1 1
COURT REC Liber 1	ORDING INFO Page 118	ORMATION: UCC No. n/a	Serial No		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
1040 ******	12/31/92 *********		05/24/93 ********	06/23/0: ******	3 5978.77 ***************
		·			· · · · · · · · · · · · · · · · · · ·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY CVILLE, MD 216	COURT	Total	\$ 5978.77

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026[

Form 668(Z) (Rev. 4-84)

Notice of Tax Lien

United States

Vs.

Litar L. Maggin.

 $\{1,1,1,2,3\}$ 

8661

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liabla to pey any tax neglects or rafusas to pey the same after demend, the amount (including any interest, additional amount, addition to lax, or assessable penelty, together with any coete their may eccrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another dete le specifically fixed by lew, the lien imposed by eaction 6321 shell arise et the time the assessed from the mede and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpeyer arising out of such liability) le setisfied or becomes unenforceable by reason of lepse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be veild as against any purchaser, holder of a security interact, mechanic's lianor, or judgment lien creditor until nolice thereof which meels the requirements of subsection (f) has been filled by the Secratary.

### n Place For Filing Notice; Form.—

(1) Piece For Filling - Tha notice referred to in subection (a) shell be filed-

(A) Undar Stele Laws

(I) Raal Property - In the casa of rael property, in one office within the Stete (or tha county, or other governmental subdivision), as dasigneted by tha lews of euch Steta, in which the property subject to the lien is elituteted; end

(ii) Parsonal Property-in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmentel subdivision); as designeted by the laws of euch State, in which the property subject to the ilen is situeled; except that State lew merely conforming to reenacting Federal lew establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is siluated, whenever the State has not by law dasignated one office which meets the

Stete has not by law dasignets one office which meets the requirements of subparagraph (A), or (C) With Racorder Of Deeds Of Tha District Of Columbia in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in the District of Columbia.

RECENERAL WILLIAMS

化点质医压性磁压电流

(2) Situs Of Property Subject To Lian - For purposes of paragraphs (1) and (4), property shell be deemed to be eltuated (A) Reel Property - In the cess of reel property, at its physical location; or

(B) Parsonel Property-In the case of personal property, whether tengible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), tha residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the rasidance of a texpayar whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be velid notwithetanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1998

(g) Refilling Of Notice.—For purposee of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refitting period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after, the expiration of such refilling period.

(2) Place For Filing.—A notice of iten refiled during the required refiling period shall be effective only

(A) if-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of retilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written informellon (in the menner prescribed in regulational issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lian is also filed in accordance with subsection (f) in the State in which such residence i located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means.

(A) the one-yeer period ending 30 days effer the expirellon of 10 years after the date of the assessment of the lax, and

(B) the one-year pariod ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a cartificete of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which.

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the psyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# M Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such if may be disclosed to any person who furnishes satisfactor written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

Carlo In was

Department of the Treasury - Internal Revenue Service

	110110	e ot Fe	utiai la	IY FICIT OII	idei iiita	ziiiai i	Revenue Laws	
istrict			Serial Numb	er		For Option	onal Use by Recording Offic	
BA	LTIMORE,	MD		529318	478			11 .
notice is give assessed agali lability has be avor of the Un his taxpayer	n that taxes not the followir en made, but ited States on for the amou osts that may	(Including ng-named to it remains all proper int of the accrue.	interest ar taxpayer. De unpaid. The ty and rights	e Internal Reve nd penalties) is mand for paym erefore, there is to property be and additional	nave been lent of this is a lien in blonging to	*	RECEIVED CLERK CIRCUIT COURT 93 AUG 30 AM 10: 24 QUÉEN ANNE'S.COURTY	
	244 DOMINI CHESTER, M		9-2634				NED DUT COURT AM 10: 24 E'S.COUNTY	1)
below, unless	notice of lien is ay following suc	refiled by the date, oper	the date give	to each assessing in column (e), ficate of release  Date of Assessment	this notice		Unpaid Balance of Assessment	
(a)	(b)	_	(c)	(d)	(θ)	<u>'</u>	(f)	
1040 1040	12/31/91 12/31/92		Ø-9212 Ø-9212	Ø4/12/93 Ø5/24/93	05/12/ 06/23/	1	3022.63 749.36	<b>H</b> :
				1		L		
			atar		:			
			un Atan					l.,
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COURT 617	Тс	otal \$	3771.99	<b>\</b>
	QUEEN	ANNE'S EVILLE,	COUNTY MD 21		Тс	otal \$	3771 <b>.</b> 99	h,
Place of Filing  This notice was	QUEEN CENTR s prepared and	ANNE'S EVILLE,	COUNTY MD 21	617	Тс	otal \$		開 が 様に

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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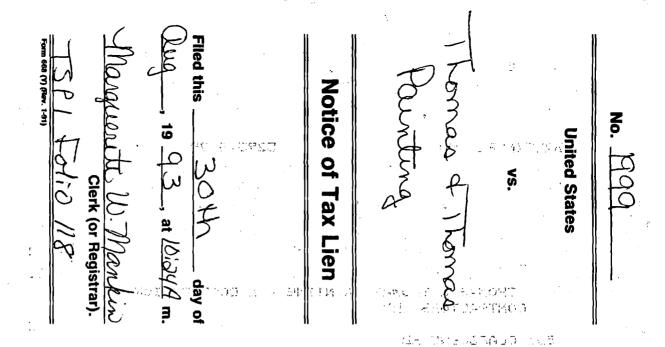
Department of the Treasury - Internal Revenue Service

rorm 668(Z)	- 22 <b>B</b> 2
Rev.8-97)	

### **Certificate of Release of Federal Tax Lien**

District		Serial Nun	nber		or Use by Recordi	ng Office
I certify that of the intern additions. The additions had internal reve	al Revenue Code h herefore, the lien p as been released. T nue tax lien was file	I taxpayer, under the reas satisfied the taxes rovided by Code second proper officer in the don	ilisted below and a tion 6321 for these the office where th gust 30	taxes and e notice of	SOULT OF MILLS COUNTY	00 050 00 00 00
	and additions. ————————————————————————————————————	L & DEBRA L L			CHE'S C	
Residence	244 DOMINI CHESTER, M	ON RD 1D 21619-2634			ALRIO	
iber Page	UCC No. S	CORDING INFOR Serial No. 998 Identifying Number	MATION:  Date of	Last Day for		Balance of
(a)	(b)	(c)	Assessment (d)	Reflling (e)		ssment <i>(f)</i>
1040 1040 *****	12/31/1992	213-70-9212 213-70-9212 ******	04/12/1993 05/24/1993 *******	06/23/2003	3	022.63 749.36 *****
				. •		
Place of Filing		OF THE CIRCU		Tota	1	
This notice wa	CENTE	N ANNE'S COUNT REVILLE, MD 21 Signed at	<u> </u>			on this,
	day of August	<u>—199</u> 9			<u> </u>	<u>.</u>
Signature	Alien (	take acknowledgments is not e		ef, SPf		

PART 1 - RECORDING OFFICE



### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pay the same efter demand, the amount (including eny interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a tien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically lixed by law, the ilen imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the emount so assessed (or a judgment against the laxipeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by Section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's illenor, or judgment ilen creditor until notice thereof which mésts the requirements of subsection (f) has been illed by the Secretary.

### (1) Place For Fillng Notice; Form.—

(1) Place For Filing - The notice referred to in sub-

(A) Under State Lews

(i) Real Property: In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the tews of such Stete, in which the property subject to the lien is alluteted; and

(II) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental aubdivision); as designated by the laws of such Stete, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing e national filling system does not conclitute e second office for filling as designated by the laws of such State; or (B) Willin Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designaled one office which meets the requirements of subperagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District Oclumbla, if the property subject to the tien is cituated in the District of Columbia.

第355年100g

(2) Situe Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be eltueted.

(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the lime the notice of lien is filed.

For purposee of peragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1999

(c) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated earlied on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only.

(A) If

(i) such nolice of lien is refiled in the office in which

the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is eniered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the faxpayer'e residence, if a notice of such iten is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the dete of the assessment of the tax and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not tater than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that le in accordance with such requirements relating to terms, conditione, and form of the bond and sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# nd Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishee satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

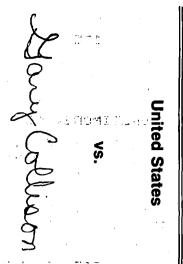
The state of the s

Department of the Treasury - Internal Revenue Service

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (Including Interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer THOMAS & THOMAS PAINTING , a CORPORATION CONTRACTORS INC  Residence 501 CLARBOENE RD STEVENSVILLE, MD 21666  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall not reflect the column (e).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall not reflect the column (e).  IMPORTANT RELEASE INF	(Hev. January 1991)	NOTIC	e of rederal i	ax Lien un	ider intern	al Revenue Laws	
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer Thomas & Thomas Paintins , a corporation Contractors inc  Sofi CLARBOENE RD  STEVENSVILLE. MD 21666  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of line is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of line is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of line is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  Place of Filing  CLERK OF THE CIRCUIT COURT (c)  Place of Filing  CLERK OF THE CIRCUIT COURT (g)  Place of Filing  CLERK OF THE CIRCUIT COURT (g)  CLERK OF THE CIRCUIT COURT (g)  Total \$ 11170.93  11170.93  This notice was prepared and signed at BALTIMORE, MD , on this, the24th day ofAugust1993  Signature  Filing MANAGER	District		Serial Num	nber	Fo	r Optional Use by Recording Offic	
notice is given that taxes (Including Interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer THOMAS & THOMAS PAINTINE , a CORPORATION CONTRACTORS INC  Residence 501 CLARBOENE RD STEVENSVILLE, MD 21666  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  Tax Period Identifying Number Residence of Assessment (e)  941	B#	ALTIMORE, 1	מר	529318	499	+ <b>r</b>	Ħ=
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Kind of Tax	notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes Inst the followli een made, but nited States on for the amou	(Including Interest and Including Interest in Including Interest I	and penaltles)   Demand for paym herefore, there ts to property be	nave been lent of this is a lien in bionging to	CLERK, 93 AUG ÕÜEEN /	
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Kind of Tax				TING , a CO	RPORATION	ECENVED CIRCUIT 30 AN WINE'S C	
below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).    Kind of Tax	•					COURT (0: 24)	, (
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at  BALTIMORE, MD  Title  MANAGER  719.58  3929.12  719.58  3929.12  6542.23  719.58  3929.12  6542.23  719.58  719.58  719.58  719.58  719.58  719.58  711.88  711.90.93  719.58  711.90.93  719.58  711.90.93	below, unless shall, on the c in IRC 6325(a	s notice of lien is day following suc a).  Tax Perlod Ended	refiled by the date given hate, operate as a ce	ren in column (e), rtificate of release  Date of Assessment	this notice as defined  Last Day for Refiling	of Assessment	<b>-</b> (
941         69/36/92         52-1763734         12/67/92         61/66/03         3929.12           941         12/31/92         52-1763734         63/15/93         64/14/63         6542.23           Place of Filing           CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY         Total         \$         11196.93           This notice was prepared and signed at							- (
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at		ì	i	- 1	1		ų, 1.
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD , on this, the 24th day of Augusta 9 93  Signature Found Title MANAGER	741	12/31/92	52-1763734	Ø3/15/93	Ø4/14/Ø3	6542.23	,
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD , on this, the 24th day of Augustia 9 93  Signature Found Title MANAGER		ļ	i i				(
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  This notice was prepared and signed at BALTIMORE, MD , on this, the 24th day of Augustia 9 93  Signature Found Title MANAGER							<u> </u>
the	Place of Filing	CLERK QUEEN	ANNE'S COUNTY		Total	<b>\$</b> 11190.93	- <del>-</del>
Signature Signature Title MANAGER	This notice wa	as prepared and	signed atBALT	IMORE, MD		, on t	his,
- Transport	the 24th d	lay of Aug	⊔5 <b>†</b> 9 <u>73</u>	<u>.</u> .			H
	Signature f	L. Hoar	A A				

(NOTE: Certificate of officer authorized by law to take acknowle Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the earns efter demend, the emount (including any interest, additional emount, eddition to tax, or essessable penalty, together with any costs their mey eccrue in addition therato) ehall be ellen in fevor of the United States upon all property and rights to property, whether reel or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically tixed by lew, tha lien imposed by eeotion 6321 shell arise at the time the assessment is mede and shell continue until the liebility for the emount so essessed (or e Judgment egainst the taxpeyer erieing out of such (lability) is setisfied or becomes unenforceebte by reeson of tepse of time

### Sec. 6323. Validity and Priority Against Cértain Persons.

### (e) Purchaser's, Holders Of Security interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egainst any purchasar, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (1) Place For Filling Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews (i) Real Property - In the case of reet property, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to

tha lien is sliuteted; and (li) Personal Property in the case of personal property, whether tangible or intengible, in one office within the Stata (or the county, or other governmental eubdivision), es 'designeted by the lews of such State, in which tha property aubject to the lien is situeted; except that State lew merely conforming to reenacting Federal law establishing a national filing system does not constitute a ascond office for filing

as deelgnaled by tha laws of such Stela; or
(B) With Clerk Of District Court-in the office of tha
clerk of tha United Statas district court for tha judicial district In which the property aubject to lien is situated, whenever the State has not by lew designeted one office which meets the

requirements of subparegraph (A), or

(C) With Recorder of Deede Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia

(2) Silus Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shell be deamed to ba situated-(A) Reel Property - In the case of reel property, et its physical locelion; or

(B) Personel Property in the case of personal property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is tiled.

For purposes of paragraph (2) (B), the rasidance of e corporation or partnership shall be deemed to be the piece et which the principal axecutive offica of the business is located, and the residence of a taxpayer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection... for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities



Lien # 2000

(g) Refling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filling. - A notice of then refilled during the required refiling period shall be effective only-

(A) If-

(i) euch notice of lien is reflied in the office to which the prior notice of lien, was filed," and

(II) In the casa of real property, and the fact of refilling is entered and recorded in an index to the axtent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the mannar prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such tien to also filed in accordance with eubsection (f) in the Siete in which such residence is

(3) Required Refiling Period.—In the casa of any notice of ilen, the tarm "required refiling period"

(A) the one-year period anding 30 days after tha expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary mey prescribe, the Secretary ehalf lesue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days eftar the day on which .

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become lagally unanforceabla; or
(2) Bond Accepted-There is turnished to the Secretary and accepted by him e bond that le conditioned upon the paymant of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any axtension of such time), and that is in accordance with such requirements releting to tarms, conditions, and form of the bond and auraties thereon, as may be specified by auch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosura of amount of outstanding lien, if e notice of ilen has bean filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in tha property subject to such lien or inlands to obtain a right in such property.

175

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Re	evenue Laws	
District	-	Serial Numb	per		For Option	al Use by Recording Offi	ce
BA	LTIMORE, I	1D	529318	578		%	
notice is give assessed again liability has be favor of the Ur	n that taxes nst the following en made, but alted States on for the amou- osts that may	I, 6322, and 6323 of the (including interest aring-named taxpayer. De it remains unpaid. The all property and rights into f these taxes, a accrue.	nd penalties) hemand for paymere erefore, there less to property be	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT  93 AUG 30 AN 10: 24	Ŋ.
	O BOX 81 CHESTER, M	0 21619-0081			(C)	AED 1119 ST 11 10: 51 US 1110 ST 11 10: 21	,
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			P H
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (8)	r	Unpaid Balance of Assessment (f)	
1040 1040 1040	12/31/89 12/31/90 12/31/91	216-44-9104 216-44-9104 216-44-9104	07/19/93 07/19/93 07/19/93	Ø8/18/Ø Ø8/18/Ø Ø8/18/Ø	ਤ	22567.93 119.62 1391.86	
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Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	24079.41	¥ i
	s prepared and	signed at <u>BALTI</u> ⊔ş119 <u></u> 3				, on t	:his,
Signature	M. NOCERI	NO rized by law to take acknowled	Title	52	-Ø1-35		<del></del>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)